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FISCAL REGULATIONS

OF THE

U. S. Department of Agriculture

(Revised Edition)

Effective March 1, 1913



WASHINGTON
GOVERNMENT PRINTING OFFICE
1913

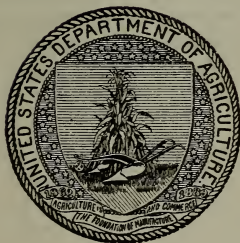
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U. S. DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY,
Washington, D. C., January 31, 1913.

The accompanying revised regulations are hereby approved, and, beginning with March 1, 1913, will supersede all prior rules, regulations, and orders on the fiscal transactions of this Department.

The Chief of the Division of Accounts and Disbursements, being the chief disbursing officer and the administrative officer of the fiscal affairs of the Department, is authorized and directed to enforce a strict compliance with these regulations and with the decisions affecting the financial operations of the Department. To these ends he is authorized to call upon the officers and employees for any information and for any explanations that he may find necessary in determining whether or not the requirements of the regulations have been properly observed.

JAMES WILSON,
Secretary.

FISCAL REGULATIONS

OF THE

U. S. DEPARTMENT OF AGRICULTURE.

APPOINTMENTS.

1. Appointments.—To every person entering the public service in the Department of Agriculture, except in the cases hereinafter mentioned, a written appointment will be issued, describing in general terms the character of the service to be performed and specifying the rate of compensation and the fund from which payment is to be made.

2. Notice of Appointment must Precede Service.—Recommendation for an appointment must be made in advance, and the person who is to become an employee of the Department must not be assigned to duty until notice has been received that the appointment has been made.

3. Employment without Appointment.—Authority for the employment of temporary assistants outside of Washington, D. C., subject to civil-service rules, will be provided for in letters of authorization issued to officials, in lieu of formal individual appointments. In order that a report may be prepared for the approval of the Secretary of employment under letters of authorization, as required by civil-service rules, all vouchers for personal services must give the name, address, title of position or occupation, character of duties performed, period of service, rate of compensation, and amount due.

4. Double Employment Prohibited.—No person receiving at the same time compensation as an officer or employee of the United States shall receive, even temporarily, additional salary or compensation from the United States Department of Agriculture; provided, that this regulation shall not apply to persons performing military service as members of the National Guard or State militia and receiving pay therefor from the War Department.

5. Oath of Office.—Every person receiving an original or other appointment on a statutory roll, or an original appointment on a lump-fund roll, must take an oath of office. No oath will be required in connection with promotions, demotions, or transfers from one lump-fund roll to another in the same bureau, or independent office, or when persons are transferred from the statutory to the lump-fund roll. Every appointee to a statutory position must take the oath of office before receiving compensation under the new appointment. Oaths of office may be taken before any officer having an official seal, with authority to administer oaths either under United States statutes or local municipal law, and must be properly certified under the hand and seal of such officer. Oaths of office may also be taken before the chief clerk of the Department or the chief clerk of any bureau or statutory division thereof, provided the chief clerk be one who occupies a statutory position.

6. Outside Employment.—No officer or employee shall perform or be engaged upon any work for private individuals, firms, companies, corporations, or institutions without the written consent of the Secretary, first had and obtained through the chief of the bureau, office, or division in which said officer or employee serves.

TRAVEL EXPENSES.

7. Travel Authority.—Before incurring any expense for travel upon the business of the Department, specific written authority must be furnished an officer or employee to perform the particular journey or journeys to which such expenses relate, which authority must be issued by the Secretary of Agriculture, or by the chief of bureau to whom such authority has been delegated. In the absence of such authority no claim for reimbursement of traveling expenses will be allowed, except in cases of actual and extreme emergency.

8. Direct Routes.—All travel performed on Department business must be by the shortest usually traveled route when practicable, unless otherwise provided for in letter of authority. The routes should be carefully arranged to avoid unnecessary duplication of travel.

9. Travel Expenses Defined.—Hereafter persons traveling upon official business of this Department, other than those receiving a per diem allowance in lieu of subsistence will be allowed their actual traveling expenses.

Proper and legitimate traveling expenses are those usual and essential to the comfort of travelers, and may embrace any one or more of the following items of expenditure, viz:

(a) *Railroad and Steamer Fares*.—Fares upon railroads, stage coaches, steamboats, packets, or other usual modes of conveyance; charges for fares on steamboats, packets, or other means of travel by water must show whether meals are included. Through tickets, excursion tickets, and round-trip tickets must be purchased whenever practicable. When there is a difference between the fares paid on two occasions during the same detail for journeys between the same points, an explanation of the larger amount charged in the account must be given.

(b) *Extra Baggage*.—Charges for excess baggage will not be allowed except in cases where the excess weight consists of public property, or private property to be used for public purposes, and must always be explained and supported by subvouchers when practicable, which must show the excess weight and points between which the shipment was made. Receipts from stage lines will not be required.

(c) *Special Conveyances*.—Special conveyance, such as livery, or the hire of a boat, bicycle, motor cycle, or automobile in lieu of livery, when no public or regular means of transportation are available, or when such regular means of transportation can not be used as advantageously in the interest of the Government, in which case an explanation must accompany the reimbursement account.

(d) *Care of Horses and Subsistence of Driver*.—Feed and stabling of horses and the subsistence and lodging of a driver when transportation is hired while absent from official headquarters.

(e) *Field Party Expenses*.—Officials in charge of field parties may, when duly authorized, hire horses and, subject to civil-service rules, employ drivers, laborers, cooks, and other minor assistants for service in the field during an entire field season. They may also purchase camp outfits and subsistence supplies. Permittees and others fighting forest fires in conjunction with employees of the Department, while not formally in the employ of the Department may receive their subsistence while so engaged in lieu of other compensation.

(f) *Transfer of Self and Baggage*.—Street cars when available and practicable, transfer coach, omnibus, cab, carriage, or taxicab fares, and transfer of baggage between

depots, hotels, and residences: A fare of not to exceed fifty cents for each personal transfer, and a charge of not to exceed fifty cents for a single piece of personal baggage, and a like charge for each piece of baggage containing Government property, or private property for Government use, when not in excess of the legal rates; payments in excess of these rates must be explained in writing. Transfers between hotels will be allowed only when satisfactorily explained. Storage charges on baggage to avoid frequent transfers may be allowed when explained.

(g) *Checking and Handling of Baggage.*—The checking and portorage of baggage at hotels and depots upon arrival and departure not to exceed ten cents for portorage and ten cents for each piece checked. A charge for hotel-porter at official station or temporary headquarters will not be allowed.

(h) *Steward Fees.*—Customary fees to stewards and others on ocean steamships, not to exceed ten dollars in the aggregate on transocean steamers, one dollar a day on Central American steamers, and twenty-five cents a day on coast-wise steamers. The hire of a steamer chair not to exceed one dollar for the trip.

(i) *Fees in Foreign Countries.*—The payment of customary and reasonable fees to guides, interpreters, porters, waiters, and others when traveling in foreign countries.

(j) *Meals, Lodging, and Bath.*—Customary charges for meals and lodging, which may include use of room at hotel during the daytime if found necessary in transacting official business, waiter fees not exceeding thirty cents in any one day, and bath, provided the total cost of these items for any one day of twenty-four hours shall not exceed five dollars. A charge for lodging at a hotel, and a charge for sleeper berth for the same night may be allowed, but only when accompanied by a definite statement of necessity.

(k) *Subsistence During Assignments in One Locality.*—A person assigned to temporary duty in one locality will be allowed only lodging and meals during the entire period of such employment, not to exceed thirty days, unless it be otherwise provided in the letter of authorization. Temporary absence from the designated locality during any part of the said period shall serve neither to prolong the same nor to create any additional period. The provisions of this paragraph will not apply to employees of the department traveling in the field and not assigned to temporary headquarters.

(l) An officer or employee of the Department of Agriculture transferred from one official station to another for permanent duty, in addition to his traveling expenses provided for in the Fiscal Regulations, may hereafter, within the discretion and under the written instructions of the chief of the bureau, service, or independent division or office in which the officer or employee serves, be allowed freight and drayage charges for the transfer of his household effects, and of other personal property used by such officer or employee in his official work, when transferred from his old to his new permanent station, not exceeding 3,500 pounds.

Under the provisions of the foregoing paragraph Department bills of lading, which may be obtained from the chief of the Division of Accounts or other officials authorized to issue them, must be used in making shipments, except when the points between which the transfer is made are remote from the railroad but reached by stage line or other means of conveyance which are engaged in local business only and refuse to accept shipment on Department bills of lading. In such cases a receipt showing the weight and rate must be taken and submitted with the monthly reimbursement account or with a Form 5—Accounts voucher.

If the weight of the shipment exceeds 3,500 pounds, the shipper must prepay the excess at time of shipment and not ship more than the 3,500 pounds on the departmental bill of lading, and each account, both personal and freight, must refer by number and date to the letter of authority, and be accompanied by the letter of instructions and the certificate of the officer best qualified to make it that the property so shipped consists of the household goods of the officer or employee transferred and is exclusively his property, that all other personal property transferred is to be used in official work, and that the transportation was furnished on the occasion of his permanent transfer to a new official station.

Provided, that saddle and other animals will be transported at Government expense only when used in official work.

(m) *Designation of Station and Headquarters.*—In requesting a letter of authorization for travel, the chief requesting such letter must designate the official station and temporary headquarters of the employee, if temporary headquarters are to be assigned. Unless temporary headquarters are mentioned in the letter of authorization, the employee will not be considered as having any headquarters.

The matter of selecting official stations and assigning temporary headquarters is placed in the control of the chiefs of bureaus and independent divisions subject to the approval of the Secretary, and each chief is expected to select official stations and assign temporary headquarters with justice and equity to employees and in accordance with the best interests of the service.

(n) *Telegraph, etc.*—Ferriage, tolls; charges for telegraph and telephone messages relating to the business for which the travel is being performed. Long-distance telephone calls should show the points between which the messages are transmitted.

(o) *Laundry.*—Reasonable expenses for laundry, not to exceed one dollar and twenty-five cents a week, fractional portions of a week to be prorated at the rate of twenty cents a day. Charges for laundry must include all expenses incurred for that item during the period for which the voucher is rendered and not brought forward from a previous account. Subvouchers must be obtained when practicable. Charges incurred for laundry at official headquarters at the termination of a trip will be allowed to cover laundry soiled during that trip.

(p) *Sleeping-Car Fares and Stateroom Accommodations.*—One double berth for each person, customary stateroom accommodations on steamboats and other vessels, and seat in parlor or chair cars are authorized. When sleeping or parlor car accommodations are procured, employees must state the points between which the service was rendered, whether seat, or upper or lower berth was occupied, and when other than Pullmans are used the initials of the railroad over which travel was performed. See paragraph 14 b in this connection.

(q) *Pullman Porter Fees.*—Porter fees on sleeping cars not to exceed twenty-five cents per car. If one car is used for an extended period, a fee of twenty-five cents will be allowed for each twenty-four hours or fraction thereof. Porter fees on parlor cars or chair cars not exceeding ten cents will be allowed.

(r) *Medicines.*—Purchase of medicines will be allowed only in the case of employees not occupying statutory positions, and then only when specifically authorized by the Secretary.

(s) *Stenographic or Typewriting Services.*—Except when specifically authorized by the Secretary, no expense for stenographic or typewriting services in connection with correspondence or the preparation of reports will be

allowed, except when, at points so remote from Washington that the public interests would be injuriously affected by the delay involved in obtaining the Secretary's prior authorization, correspondence or reports must be written which are confidential in character or the purpose of which would be defeated if the writing were delayed until the services of persons regularly employed by the Department could be secured. In every case of such payment without prior authorization a statement of the exigency must accompany the reimbursement account.

(t) *Emergency Expenditures*.—Emergency expenditures not enumerated in any of the aforementioned classes, such, for instance, as the employment of guides when traveling in sparsely settled regions, the payment of extra fare on limited trains when delay would injuriously affect the public interests, etc., may be allowed. In each case, however, the nature of the exigency must be clearly set forth in writing, and bear the approval of the chief of the bureau or independent office under whose supervision the travel is performed.

(u) *Jurat*.—Accounts for reimbursement must be sworn to when practicable. When impracticable by reason of remoteness from official authorized to administer oaths, or other causes, a certificate on honor, clearly setting forth the circumstances in the case, must be attached to the account. Accounts consisting entirely of resubmitted items need not be sworn to. The following officials are required, empowered, and authorized to administer oaths to accounts for travel or other expenses against the United States, and for such services when rendered no charge shall be made and no fee or money paid for the services herein described shall be paid or reimbursed by the United States: postmasters, assistant postmasters, collectors of customs, collectors of internal revenue, chief clerks of the various executive departments and bureaus, or clerks in the departments at Washington designated by them for the purpose, the superintendent, the acting superintendent, custodian, and principal clerks of the various national parks and other Government reservations, superintendent, acting superintendents, and principal clerks of the different Indian superintendencies or Indian agencies, and chiefs of field parties. No employee of this Department should make payment to a clerk of a circuit or district court of the United States or to a United States commissioner outside of Alaska for administering an oath as to the correctness of an expense account.

Affidavits and acknowledgments in connection with the enforcement of the several laws and regulations by the Department of Agriculture should be executed, when practicable, (1) before a clerk of a United States court; (2) before a United States commissioner; (3) before a notary public; (4) before a justice of the peace having authority to administer oaths and affirmations, preference being given to the officials in the order named. When it is necessary to appear before a notary or justice of the peace, owing to the impracticability of reaching the first or second named officials, the regular legal fee, as shown by the following table, will be allowed.

10. Jurat Fees.—The following table, revised to June 26, 1911, shows the fees legally chargeable for administering oaths in the several States and Territories:

State or Territory.	Notary.	Justice of the peace.
Alabama.....	\$0.50	\$0.25
Alaska, first district.....	.50	.30
Alaska, second and third districts.....	.75	.40
Arizona.....	.75	.75
Arkansas.....	.50	.50
California.....	.50	.25
Colorado.....	.25	.25
Connecticut.....	.35	.10
Delaware.....	.50	.25
District of Columbia.....	.50	.50
Florida.....	.60	.16
Georgia.....	.50	.30
Hawaii.....	.25	.....
Idaho.....	.25	.15
Illinois.....	.25	.35
Indiana.....	.50	.25
Iowa.....	.30	.30
Kansas.....	.25	.20
Kentucky.....	.20	.20
Louisiana.....	.75	.25
Maine.....	.25	.25
Maryland.....	.62½	.10
Massachusetts.....	.25	.25
Michigan.....	.25	.25
Minnesota.....	.25	.30
Mississippi.....	.50	.25
Missouri.....	.50	.20

State or Territory.	Notary.	Justice of the peace.
Montana.....	\$0.50	\$0.50
Nebraska.....	.25	.25
Nevada.....	.75	.50
New Hampshire.....	.25	.25
New Jersey.....	.32	.32
New Mexico.....	.50	.25
New York.....	.12	.10
North Carolina.....	.50	.25
North Dakota.....	.25	.25
Ohio.....	.40	.40
Oklahoma.....	.25	.35
Oregon.....	1.00	.25
Pennsylvania.....	a. 25	b. 25
Philippine Islands.....	.25	.....
Rhode Island.....	.25	.....
South Carolina.....	.25	.30
South Dakota.....	.25	.25
Tennessee.....	.50	.30
Texas.....	.25	.25
Utah.....	.50	.25
Vermont.....	.25	.....
Virginia.....	.25	.25
Washington.....	.50	.25
West Virginia.....	.25	.20
Wisconsin.....	.25	.25
Wyoming.....	.50	.10

United States commissioner (outside of Alaska) 10

a In Allegheny County the fee is \$1; in Bedford, Berks, Blair, Cameron, Center, Clinton, Columbia, Dauphin, Delaware, Fulton, Lancaster, Lebanon, Luzerne, Lycoming, Montour, Northampton, Snyder, Somerset, Westmoreland, and Wyoming Counties, \$0.37½; in Erie, Schuylkill, and York Counties, \$0.31½; in Philadelphia city and county, \$0.37½.

b Philadelphia, Pa., \$0.50; Pennsylvania (outside of Philadelphia, Pa.), \$0.25.

11. Falsification of Accounts.—False or fraudulent representations in connection with the rendition of reimbursement and other accounts are unlawful, and the offender is liable to a heavy fine or imprisonment.

12. Transportation Requests.—Transportation requests will be provided for the use of all persons authorized to travel upon the business of this Department over the lines of any transportation company, such requests to be presented by the traveler to the proper transportation companies in exchange for ticket. (See Paragraph

9a in this connection.) A separate request should be drawn in favor of the Pullman Company, where sleeping accommodations are required, via the Pullman Company's cars. The use of transportation requests is strongly recommended for all travel upon Department business where the fare involved is one dollar or more. In case the agent of any transportation company refuses to accept a transportation request for a ticket, the fact should be reported to the disbursing office of the Department. Transportation requests issued for use in one fiscal year must not be exchanged for travel during the next fiscal year, and all requests remaining in the possession of employees on the 30th day of June in each year should be returned to the chief of bureau *immediately* for cancellation. Transportation requests drawn on one appropriation must not be used for travel on another appropriation. Under no circumstances will an employee attempt to secure a refund from a transportation company for a ticket or an unused portion of a ticket obtained in exchange for a transportation request; the ticket or unused portion of same must be forwarded to the chief of bureau *immediately* for adjustment, the traveler giving a full explanation. When traveling on a per diem allowance transportation requests must not be used for parlor-car fares, as such expense is included in the per diem.

13. Mileage Books.—Mileage and scrip books may be procured when in the interest of this Department, by exchanging transportation requests therefor; occasional use of personal mileage will be permitted if found convenient and advantageous to the Government, reimbursement to be claimed for actual cost only, but the constant use of personal mileage will not be allowed, as mileage books should be purchased on transportation requests, as provided for in this paragraph. The use of these books is not recommended except in connection with short trips within specifically described territory and where the traveler knows definitely that books so purchased will be entirely used before the expiration of the contract under which same were sold.

When a mileage or scrip book is purchased the fact must be immediately reported to the chief of bureau; the report must give the number of the transportation request exchanged, the name of the railroad issuing the book, the number of the book, form, the number of miles contained therein, the cost of same, also the appropriation from which the transportation request is payable. Each

mileage or scrip book will be charged to the employee in whose name it is issued, and he will be held strictly accountable for its proper use and the correctness of the number of coupons detached. The holder of a mileage or scrip book will report in duplicate all travel made by him on forms provided for that purpose, these reports to be attached to the monthly travel account. When a mileage or scrip book that has a refund value has been fully used, the cover of same should be immediately forwarded by the holder to the chief of bureau for collection of the refund.

When an employee has a mileage or scrip book in his possession which he can not use before the expiration of the contract under which same was purchased, he should forward same to the chief of bureau without delay. An employee in possession of a mileage or scrip book at the time of his separation from the Department must settle his accountability therefor before final payment of his salary will be made.

14. Statement of Reimbursement Accounts.—Every claim for reimbursement of expenses incurred in traveling upon Department business or for station and field expenses must be prepared on a Form 4—Accounts voucher, in accordance with the following requirements.

Expenditures should be stated in chronological order and with reference by numbers to the subvouchers attached. When localities are mentioned, the States must also be named.

(a) *Authority Quoted.*—Reference must be made to the letter of authorization under which the travel or field work has been performed, naming starting point, destination, and the day and hour of departure from and arrival thereat, and when the travel is continuous from one month to another the location of the traveler at the close of the previous month should be given.

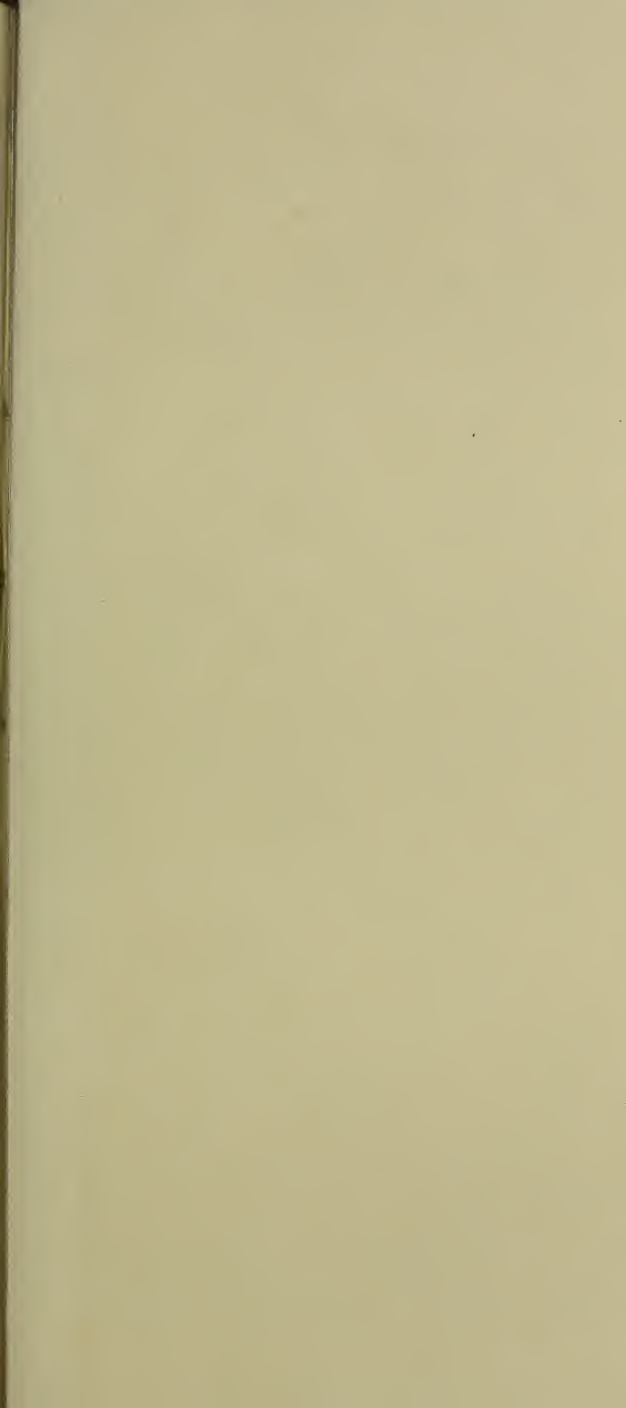
(b) *Initials of Railroads.*—In stating cash items for railroad, stateroom, and sleeping-car fares, travelers will show, by initials, the names of the railroads, interurban trolley lines, or steamboat lines over which the travel is made; also the names of the starting points and destinations and the States in which located. (To illustrate, railroad fare Chicago, Ill., to Clinton, Ill., via I. C. Ry.) (See paragraph 9-p in this connection.)

(c) *Subvouchers.*—Subvouchers will be required for lodging, towel service, gas, electricity, post-office box rent, express transportation, and in all other cases where receipts are usually given, and will also be required for

special transportation, personal and other services, and purchases of supplies when in excess of one dollar and fifty cents. Copies of telegrams will be accepted as subvouchers for telegrams sent, and must be furnished in all cases. Telegrams between employees in the field should be paid for by the sender and included in his expense account, except when the employee has been furnished with a telegraph identification card, in which case payment will be made in accordance with the procedure prescribed in paragraph 38 of the Fiscal Regulations. Subvouchers for hotel expenses must state the beginning and ending, the full period of service, and the rate per day or week. The day shall be considered as beginning with breakfast and ending with lodging. Hotel bills on the regular bill-heads of the hotel will be accepted as subvouchers, provided they are so stated as to show the entire service and period covered. Charges for separate meals must be specifically named, and must show where such meals were obtained. Meals procured at the same place for an extended period must be supported by subvouchers, or it must be shown that they were paid for at the time they were obtained, and not in a lump sum at the end of the period. Where no expenses are incurred that fact must be stated. Subvouchers for special transportation must describe the vehicle hired as "one horse and buggy," "two horses and wagon with driver," etc., giving either distance traveled or time employed and rate by the day or hour. Subvouchers for express must show the points between which the shipment moved, a brief description of the contents, *the separate weight of each package* composing the shipment, and the amount of charges paid. Subvouchers for personal services must show the kind of service rendered, and the period of service, and the rate per day or hour. Subvouchers for purchases must show the kind and quantity of supplies and the unit price. See also paragraph 29.

(d) *Transportation Requests Used*.—Every voucher for reimbursement of traveling expenses must show on the back thereof, in the space provided for that purpose, what portion of the travel was performed upon transportation requests. When requests were not used that fact must be stated in the space mentioned.

(e) *Items Suspended from Previous Accounts*.—Items suspended for explanation should be included as the last entries in the first regular monthly voucher submitted after the receipt of notice of suspension, and must be accompanied by the required explanation and the letter



asking therefor. At the end of the fiscal year, suspended items occurring in the last month thereof may be included in the following first month of the next fiscal year, but a proper division should be made of the items pertaining to each fiscal year.

15. Per Diem in Lieu of Subsistence.—Officers or employees of the Department of Agriculture traveling in the United States on official business, in addition to reimbursement for expenses incurred for necessary railroad and steamboat fares, sleeping berth, stateroom on steamboats, street-car, transfer-coach, and omnibus fares, transfer of baggage between depots and hotels, livery hire and stage fares, and other means of conveyance between points not accessible by railroad, may receive a per diem allowance in lieu of all other traveling expenses and subsistence, such as meals, lodging, waiter fees, bath, checking and portorage of baggage, laundry, parlor or chair car fares, fees to porters in sleeping cars, parlor or chair cars, and steward fees. The rates which may be allowed to the solicitor, chief clerk of the department, chiefs of bureaus, independent divisions, and offices, may be fixed by the Secretary in his discretion. The rates which will be allowed to other officers or employees of the department, whether on lump fund or statutory rolls, not to exceed five dollars per diem, will be fixed in letters of authorization by the Secretary on the recommendation of the chief of the bureau, independent division, or office in which the officer or employee is employed, giving consideration to the character of the duties to be performed and the section of the country to be traveled. Per diem allowances under this regulation will be subject to the following rules:

(1) No officer or employee shall receive a per diem allowance for a day on which he arrives at his official station at or before 7 a. m., or for a day on which he leaves his official station at or after 6 p. m. and spends the night in transit; but a full day's allowance will be made for days on which an officer or employee arrives at his official station after 7 a. m., and for days on which an officer or employee leaves his official station before 6 p. m.

(2) Officers or employees taking annual leave on Monday or returning from annual leave on Monday who may claim a per diem allowance for the preceding Sunday will be required to show affirmatively the performance of official duties on that Sunday, and the place where such duties were performed.

(3) Letters of authorization may designate certain cities in which unusually high hotel rates prevail, and provide that the per diem rate specified in the letter of authorization shall be increased one dollar per day in each of the cities. When an officer or employee spends one-half of a day or less (two meals, one meal and lodging, one meal, or one lodging) in the specified cities, one-half (fifty cents) of the increased rate will be allowed. When an officer or employee spends more than one-half of a day in the specified cities the full rate (one dollar) will be allowed.

(4) No per diem allowance will be made for days on which an officer or employee leaves and returns to his official station on the same day, but actual necessary expenses incurred will be allowed in accordance with the Fiscal Regulations.

16. Statement of Accounts for Per Diem in Lieu of Subsistence.—Accounts for the payment of the per diem allowance will be presented on Form 4—Accounts vouchers. The day and hour of beginning and ending travel, and the first and last items of subsistence expense incurred, must be clearly stated in the account. If expenses outside of the per diem allowance are included in the account, they should be stated in chronological order, as set forth in paragraph 14, as the first items on the account, followed by the per diem statement. If no expenses outside of the per diem allowance are included, the statement should give the beginning and ending of the per diem period, stating the total number of days at the rate named in the authorization. When the higher rate is claimed for certain cities the exact period or periods for each city should be given in a separate item, specifying the hours of arrival at and departure from each city, and the first and last items of subsistence expense at each.

STATION AND MISCELLANEOUS EXPENSES.

17. Authorization of Station Expenses.—Letters of authorization will be issued to officers in charge of stations to incur such expenses as may be necessary to the proper and efficient transaction of the business with which they may be charged. The phrase “station expenses” will be construed to embrace the following items:

(a) Express charges on public property, freight, drayage, etc.

(b) Postage on official correspondence, including “special delivery” and registration fees, when necessary, on Government property and official communications.

(c) Gas, electric current, oil, fuel, ice, soap, towels and washing same, towel service, matches, brooms, water, ink, mucilage, and janitor service.

(d) Necessary repairs to public property.

(e) Telegraphic and telephonic messages on official business.

(f) Such stationery (except envelopes) and small articles and other incidental expenses as may be necessary to the proper conduct of the office.

18. Expenses to be Specifically Authorized.—In special cases letters of authorization will be issued to cover office rent, the rental of telephone, post-office box rent, street car and suburban railroad fares, the purchase of furniture, storage charges on Government property, and such other expenses as may be found necessary and proper, but such letters of authorization must be construed literally.

19. Authorization must Precede Expense.—An authorization must be secured before any expense is incurred in official work of the Department. Exception can be made only in extreme emergency cases, and must be supported by written evidence showing that the expenditure was actually necessary to the protection of public interests or the preservation of public property. In case of items of expenditure appearing in traveling expense accounts which have no apparent relation to the usual and customary expenses of travel the relationship of such items to the travel authorized should be explained in a letter accompanying the account. All letters of authority for the Secretary's approval must be drawn in or pass through the Division of Accounts. Memoranda should be furnished to that division setting forth in reasonable detail the character, purpose, and amount of each contemplated expenditure for which authority is desired. Every application for a letter authorizing travel must state specifically the character of the business to be transacted and for which the travel is to be performed. (See also paragraph 7.)

20. Accounts to be Rendered.—Reimbursement accounts should be rendered monthly, except as hereinafter provided, and must include all items of expense incurred within the month for which submitted, and may include items previously suspended. An account covering a specific trip may be rendered at its conclusion. Accounts for office rent, rent of telephone, hire of post-

office box, gas, and electric current should be rendered quarterly. Accounts for reimbursement of station expenses amounting to less than five dollars should also be rendered quarterly, but all accounts must be rendered promptly after the close of each fiscal year. Suspended items from previous accounts may be resubmitted separately when no other expenses have been incurred.

SUPPLIES.

21. Purchase Orders.—All purchase orders must be certified by the Chief of the Division of Accounts or other official authorized by the Secretary before being sent to dealers.

22. Advertising for Proposals and Purchases in Open Market.—In all cases, when practicable, supplies must be procured upon contracts as required by law. The only exceptions to this requirement occur when the exigencies of the service necessitate immediate delivery and in cases where competition is not possible. Competition must be secured in every case when practicable. The Division of Accounts will, before passing upon a proposed expenditure, require evidence showing that the law and the regulations requiring competition have been complied with in every particular. When subsistence supplies in small quantities are required for immediate, daily, or weekly use (as for camp parties, experimental purposes, etc.), purchases may be made from time to time in the open market without bids, but no more than the current retail price will be allowed, and when such prices are unusually high some explanation of the reason therefor must accompany the account.

23. Advertisements for Additional Supplies.—Whenever it shall be found necessary in the Department in Washington or outside of Washington, after the contracts for annual supplies have been awarded, to use articles not embraced in any such contract, and when the estimated cost of such articles shall amount to two thousand five hundred dollars or more, new advertisements must be prepared for publication in newspapers in the usual manner and form. When supplies shall be required, the aggregate cost of which shall be estimated at less than two thousand five hundred dollars, advertisement may be made by letters prepared on blank forms provided for that specific purpose inviting proposals, such letters to be mailed or otherwise delivered to a reasonable number of

responsible dealers in the goods required. Articles not provided for in any existing contracts, if required for immediate use; if of a special kind, patented articles for instance, and not procurable except from a single source; or if of an estimated value so small as to render advertising for proposals impracticable, may be purchased in open market at the lowest obtainable prices. In every such case, however, the application for a purchase order or letter of authorization must state in specific language the character of the exigency that renders the procuring of bids impracticable. The exigency must be stated in writing before the purchase is made. In all cases where an intended purchase is to involve an expenditure in excess of fifty dollars, and it is found to be impossible or impracticable to obtain competitive bids, one of the following principles should be embodied in an exigency statement, to accompany the application for a purchase order or to be made in explanation of a purchase without competition under a letter of authority, the statement in the latter case to accompany the account; and the drawing of two or more purchase orders of less than fifty dollars each, but aggregating more than fifty dollars, in order to avoid the application of this regulation, will not be allowed:

First. It must be clearly stated and *shown* that the articles, services, or supplies are needed for *immediate use*, that to delay purchase for the purpose of obtaining bids would prove injurious to the interests of the Government, and that the price specified is the lowest obtainable, is just and reasonable, and was ascertained by personal investigation or correspondence; or,

Second. It must be clearly stated and *shown* that the particular articles, services, or supplies are of the only kind that can be used for the purpose intended, or can be procured *only from the person upon whom the requisition is drawn*, and that the price specified is the lowest obtainable, is just and reasonable, and was ascertained by personal investigation or correspondence.

24. Purchases must be Made from Contractors.—All purchases of materials for the furnishing of which contracts have been awarded must be made from the contractors, even if such materials can be procured elsewhere at lower prices than those specified in the contract.

25. Accounts for Supplies Furnished.—Every account for supplies furnished by any person or persons not officially connected with the Department, or by any firm

or corporation, should be prepared upon Form 5—Accounts voucher, in the name of the individual, firm, or corporation to whom payment is legally due. If supplies be furnished under any contract or formal agreement in writing, the items of the account should be so described as to make comparison with the contract easy and certain. Every such account should be *fully itemized*, showing quantity and rate, and the date of each item thereof should correspond with the date of actual delivery or performance. Every such account must also be supported by the certificate of an officer of the department, setting forth actual delivery of the supplies.

26. No Outside Interest in Department Contracts.—No officer or employee of the Government who is in a position either to influence the award of a contract with the Department, or to cause purchases of supplies to be made for the Department, shall be interested in any firm, company, or corporation doing business with the Department.

27. No Outside Interest in Investigations of the Department.—Officers or employees who are engaged upon investigations of special industries for the Department shall not be connected with or interested in any firm, company, or corporation whose scope of business includes the industry which the officer or employee is investigating for the Department; and an officer or employee engaged upon the above-described work shall in no case allow his name, his work, or his connection with the Department to be used in promoting or exploiting, or selling stock in any firm, company, or corporation, the scope of whose business includes the special industry which such officer or employee is investigating for the Department.

PREPARATION OF ACCOUNTS.

28. Accounts must Contain no Credits.—Accounts must contain no credits on account of the exchange or return of public property of any kind, except such as are provided for by law.

29. Signatures to Accounts.—The name at the top of an account and the signature thereto must agree in every particular. If the signature is by mark, the signature and address of a disinterested witness must appear. The address given below the name at the top of Form 4—Accounts voucher—must be the one to which the payee

wishes the check sent when settlement of his account is made. Accounts must be written and certified in ink or indelible pencil. Subvouchers should be written in ink or indelible pencil whenever possible.

30. Alterations or Erasures.—The accounting officers of the Treasury will not accept altered or erased vouchers as evidence in supporting claims for payment. Accounts and subvouchers must contain no explanations, additions, alterations, or changes of any kind, except such as are made by the claimant over his signature or initials. A mutilated voucher should be returned to the claimant with request that one without alteration or erasure be furnished in its stead.

31. Signatures to Certificates on Vouchers.—All accounts must be certified as correct and just by the claimant, except accounts for personal services performed under the immediate personal supervision of an administrative officer. It is very important that signatures on vouchers and subvouchers conform strictly to the following requirements:

(a) *Certificate by Individual.*—An account prepared in the name of an individual must be certified by the individual himself.

(b) *Claims for Personal Services.*—Claims for personal services performed under the immediate personal supervision of some administrative officer certifying to the same need not be certified by the claimant.

(c) *Certificate by Agent.*—A certificate signed by an attorney will be accepted, but payment of an account so certified will be made by check drawn to the order of the principal.

(d) *Certificate by Corporation or Firm.*—The signature to the certificate on a voucher by a corporation should consist of the corporate name of the company, the proper autograph signature of one of its officers, and the title of his office. A firm name, if written by a member of the firm, should be without qualifying terms, i. e., the usual firm signature; for example, Barber & Ross. When a voucher is signed by any person other than a member of the firm or the proprietor, the title of such person should follow the signature.

(e) *Receipts for Cash Payments.*—A receipt for a cash payment when the payee is a person should be in person; when the payee is a partnership the receipt should be in the usual firm signature; when the payee is an unincorporated company or a corporation the receipt should be

in the company or corporate name followed by the autograph signature of the officer or agent (with his title) authorized to receive the money. Names imprinted with stamps, without signatures, are valueless, except that a hotel subvoucher signed with the regular stamp of the hotel will be accepted. *Any erasure in the amount or rate in any subvoucher will invalidate it.* Charges for freight included in a reimbursement account must be supported by original receipts on the regular printed forms of the transportation companies. Charges for express included in a reimbursement account should also be supported by the original receipt of the express company, when practicable; but when this is not practicable, a receipt on subvoucher Form 4a will be accepted.

32. Division of the Day.—The “day” shall be considered as beginning with breakfast and ending with lodging. In charging for a fraction of a day, each meal or the lodging represents one-quarter of the whole charge for the day. If a higher rate for a fraction of a day is charged, it should be stated on the subvoucher. If the amount in the subvoucher is not the product of the period covered multiplied by the rate, the items of which it is made up should be entered at the lower left-hand corner. This should also be done when bath, etc., are included in the receipt as an extra charge. A sample subvoucher is given on page 46.

33. Eight-hour Day for Per Diem Laborers.—The working day of laborers engaged on public works must not exceed eight hours.

RENT AND TRANSPORTATION ACCOUNTS.

34. Preparation of Rent Accounts.—An account for the rent of land, buildings, or rooms should be prepared upon Form 5—Account voucher, and should contain a concise description of the premises rented, a statement of the period (with inclusive dates) for which payment of rent is claimed, and a specific reference to the lease, contract, or other written agreement upon which the claim is based. If no lease or formal agreement of any kind be involved, reference should be made to the letter of authorization under which the expense has been incurred. If the premises be held under a lease, the voucher should be prepared in the name of the lessor, whether such lessor be the owner or the agent for the owner. If there be no lease, the voucher should be made in the name of the owner, whether individual, firm, or corporation.

35. Preparation of Passenger Transportation Accounts.—A passenger transportation voucher (Form 7—Accounts) should be made out in the name of the corporation issuing the tickets or mileage books upon which the travel charged for was performed, and must be accompanied by the transportation requests taken in exchange for such tickets or mileage books. For each transportation request there should be a separate item of account, giving the request number, starting point and destination, amount of fare charged, and the date, which should be the date of the issuance of the ticket in exchange for the transportation request. The correctness of the rates charged should be established by the certificate of a competent official of the railroad company. When a mileage book has been exchanged for a transportation request, the following items should be stated: Date of exchange; number of request exchanged; the form and number of book; the number of miles in book, and the cost.

TELEGRAMS AND TELEPHONE MESSAGES.

36. Preparation of Telegraph Accounts.—Bills for telegraphic service rendered this Department should give the period of service, with the number of messages and cost thereof. Either the original messages or copies thereof must be filed in support of the vouchers. The correctness of an account must be established by the certificate of an officer of the Department cognizant of the facts in the case.

37. Preparation of Telegrams.—The telegraph must be used sparingly, and only when the delay in using the mail would be injurious to the public interests. Care should be taken to omit all unnecessary words. In a message from one official or employee to another, titles should not be used, and in a great many cases the names of the parties in both address and signature may be limited to single words. Numbers should be expressed in words, not in figures; ordinal numbers should not be abbreviated.

38. Certain Government Telegrams not Prepaid.—All telegraph messages relating to the business of the Department should be indorsed "U. S. Official Business, Government Rate." Messages sent from or to Washington, D. C., must not be paid for by the persons sending or receiving the same, except in cases where payment is demanded as a condition to the transmission, or delivery

of the messages, but should have the additional words "Charge Department of Agriculture" written or stamped upon the face thereof, and the agent, operator, or messenger should be directed to have the same charged in the company's monthly bill. Identification cards, when necessary, for presentation to agents, may be obtained upon application to the disbursing office of the Department.

39. Telegrams Regarding Personal Matters.—

Except when sent by administrative officers for official purposes, telegrams making application for leave of absence or extension of leave or inquiry whether leave has been granted, also inquiries in regard to salary or expense accounts, unless the money is actually needed in carrying out traveling instructions or official work, are not public dispatches and payment therefor is not authorized. Telegrams regarding the serious illness or death of employees are official and may be sent and accounted for in accordance with paragraphs 36, 37, 38, and 41 of the Fiscal Regulations.

40. When Telephone May be Used.—When telephonic service, either local or long distance, is found to be cheaper than telegraphic service, the telephone should be preferred, but neither the telephone nor the telegraph should be employed unless the exigencies of the service require a speedier mode of communication than the mails afford.

41. Telegraphic Rates.—The rates for transmission of official messages, except those for the Weather Bureau, over the principal telegraph lines of the United States, are fixed annually by the Postmaster General, and all payments in excess of those rates will be at the expense of the persons making the payments. See pages 25 to 29, inclusive, for tables of telegraph rates.

Telegraph rate for twenty words and multiples of twenty, and for words additional to twenty or any multiple thereof.

Number of words.	Day messages.					Night messages.	
	1,000 miles.	1,500 miles.	2,000 miles.	2,500 miles.	3,000 miles or more.	2,000 miles.	Over 2,000 miles.
20	\$0.20	\$0.25	\$0.30	\$0.35	\$0.40	\$0.15	\$0.25
40	.40	.50	.60	.70	.80	.35	.45
60	.60	.75	.90	1.05	1.20	.55	.65
80	.80	1.00	1.20	1.40	1.60	.75	.85
100	1.00	1.25	1.50	1.75	2.00	.95	1.05
200	2.00	2.50	3.00	3.50	4.00	1.95	2.05
300	3.00	3.75	4.50	5.25	6.00	2.95	3.05
400	4.00	5.00	6.00	7.00	8.00	3.95	4.05
500	5.00	6.25	7.50	8.75	10.00	4.95	5.05
1	.01	.01	.02	.02	.02	.01	.01
2	.02	.03	.03	.04	.04	.02	.02
3	.03	.04	.05	.05	.06	.03	.03
4	.04	.05	.06	.07	.08	.04	.04
5	.05	.06	.08	.09	.10	.05	.05
6	.06	.08	.09	.11	.12	.06	.06
7	.07	.09	.11	.12	.14	.07	.07
8	.08	.10	.12	.14	.16	.08	.08
9	.09	.11	.14	.16	.18	.09	.09
10	.10	.13	.15	.18	.20	.10	.10
11	.11	.14	.17	.19	.22	.11	.11
12	.12	.15	.18	.21	.24	.12	.12
13	.13	.16	.20	.23	.26	.13	.13
14	.14	.18	.21	.25	.28	.14	.14
15	.15	.19	.23	.26	.30	.15	.15
16	.16	.20	.24	.28	.32	.16	.16
17	.17	.21	.26	.30	.34	.17	.17
18	.18	.23	.27	.32	.36	.18	.18
19	.19	.24	.29	.33	.38	.19	.19

Table of rates for United States Government telegraph words, and

	State.	Alabama.	Arizona.	Arkansas.	California.	Colorado.	Connecticut.	Delaware.	Dist. Columbia.	Florida.	Georgia.
1	Alabama.....	20	30	20	40	25	25	20	20	20	20
2	Arizona.....	30	20	25	20	25	40	40	35	30	30
3	Arkansas.....	20	25	20	35	20	25	25	25	20	20
4	California.....	40	20	35	20	25	40	40	40	40	40
5	Colorado.....	25	25	20	25	20	30	30	30	30	30
6	Connecticut.....	25	40	25	40	30	20	20	20	25	20
7	Delaware.....	20	40	25	40	30	20	20	20	25	20
8	Dist. Columbia.....	20	35	25	40	30	20	20	20	20	20
9	Florida.....	20	30	20	40	30	25	25	20	20	20
10	Georgia.....	20	30	20	40	30	20	20	20	20	20
11	Idaho.....	35	30	30	25	20	40	40	40	40	35
12	Illinois.....	20	30	20	35	20	25	20	20	20	20
13	Indiana.....	20	30	20	35	25	20	20	20	20	20
14	Iowa.....	20	30	20	30	20	25	25	25	25	20
15	Kansas.....	20	25	20	30	20	25	25	25	25	20
16	Kentucky.....	20	30	20	40	25	20	20	20	20	20
17	Louisiana.....	20	30	20	35	25	30	25	25	20	20
18	Maine.....	25	40	30	40	35	20	20	20	25	25
19	Maryland.....	20	40	25	40	30	20	20	20	20	20
20	Massachusetts.....	25	40	25	40	35	20	20	20	25	25
21	Michigan.....	20	35	20	35	25	20	20	20	25	20
22	Minnesota.....	25	30	20	35	20	25	25	25	25	25
23	Mississippi.....	20	25	20	35	25	25	25	25	20	20
24	Missouri.....	20	30	20	35	20	25	25	25	20	20
25	Montana.....	35	35	30	25	25	35	35	35	40	35
26	Nebraska.....	20	30	20	30	20	25	25	25	25	25
27	Nevada.....	40	25	35	20	25	40	40	40	40	40
28	N. Hampshire.....	25	40	25	40	35	20	20	20	25	25
29	New Jersey.....	20	40	25	40	30	20	20	20	25	20
30	New Mexico.....	25	20	25	25	20	35	35	35	30	30
31	New York.....	25	40	25	40	30	20	20	20	25	25
32	N. Carolina.....	20	35	20	40	30	20	20	20	20	20
33	N. Dakota.....	30	35	25	30	25	30	30	30	30	30
34	Ohio.....	20	35	20	40	25	20	20	20	20	20
35	Oklahoma.....	20	25	20	30	20	30	30	25	25	20
36	Oregon.....	40	30	35	20	25	40	40	40	40	40
37	Pennsylvania.....	20	40	25	40	30	20	20	20	20	20
38	Rhode Island.....	25	40	25	40	35	20	20	20	25	25
39	S. Carolina.....	20	35	20	40	30	20	20	20	20	20
40	S. Dakota.....	25	35	25	35	20	30	30	30	30	25
41	Tennessee.....	20	30	20	40	25	25	20	20	20	20
42	Texas.....	20	25	20	30	20	30	30	30	20	20
43	Utah.....	30	30	25	20	20	35	35	35	35	35
44	Vermont.....	25	40	25	40	35	20	20	20	25	25
45	Virginia.....	20	35	25	40	30	20	20	20	20	20
46	Washington.....	40	30	40	20	30	40	40	40	40	40
47	West Virginia.....	20	35	20	40	25	20	20	20	20	20
48	Wisconsin.....	20	30	20	35	25	25	20	20	25	20
49	Wyoming.....	30	25	25	25	20	30	30	30	30	30

messages of twenty words or less, counting address. body signature.

Idaho.	Illinois.	Indiana.	Iowa.	Kansas.	Kentucky.	Louisiana.	Maine.	Maryland.	Massachusetts.	Michigan.	Minnesota.	Mississippi.	Missouri.	
35	20	20	20	20	20	20	25	20	25	20	25	20	20	1
30	30	30	30	25	30	30	40	40	40	35	30	25	30	2
30	20	20	20	20	20	20	30	25	25	20	20	20	20	3
25	35	35	30	30	40	35	40	40	40	35	35	35	35	4
20	20	25	20	20	25	25	35	30	35	25	20	25	20	5
40	25	20	25	25	20	30	20	20	20	20	25	25	25	6
40	20	20	25	25	20	25	20	20	20	20	25	25	25	7
40	20	20	25	25	20	25	20	20	20	20	25	25	25	8
40	20	20	25	25	20	20	25	20	25	25	25	20	20	9
35	20	20	20	20	20	20	25	20	25	20	25	20	20	10
20	30	30	25	25	35	35	40	40	40	35	30	35	30	11
30	20	20	20	20	20	20	25	20	25	20	20	20	20	12
30	20	20	20	20	20	20	25	20	20	20	20	20	20	13
25	20	20	20	20	20	25	30	25	25	20	20	20	20	14
25	20	20	20	20	20	20	30	25	30	20	20	20	20	15
35	20	20	20	20	20	20	25	20	25	20	20	20	20	16
35	20	20	25	20	20	20	30	25	30	25	25	20	20	17
40	25	25	30	30	25	30	20	20	20	20	25	30	25	18
40	20	20	25	25	20	25	20	20	20	20	25	25	25	19
40	25	20	25	30	25	30	20	20	20	20	25	25	25	20
35	20	20	20	20	20	25	20	20	20	20	20	20	20	21
30	20	20	20	20	20	25	25	25	25	20	20	25	20	22
35	20	20	20	20	20	20	30	25	25	20	25	20	20	23
30	20	20	20	20	20	20	25	25	25	20	20	20	20	24
20	30	30	25	25	30	35	35	35	35	30	25	35	30	25
25	20	20	20	20	20	25	30	25	30	20	20	20	20	26
25	35	35	30	30	35	35	40	40	40	35	35	35	30	27
40	25	20	25	30	25	30	20	20	20	20	25	30	25	28
40	20	20	25	25	20	25	20	20	20	20	25	25	25	29
25	25	25	25	20	25	25	35	35	35	30	25	25	25	30
40	20	20	25	25	20	30	20	20	20	20	25	25	25	31
40	20	20	25	25	20	25	20	20	20	20	25	20	25	32
25	20	25	20	20	25	30	30	30	30	25	20	25	20	33
35	20	20	20	20	20	20	20	20	20	20	20	20	20	34
30	20	20	20	20	20	20	30	30	30	25	20	20	20	35
20	35	35	35	30	40	40	40	40	40	40	30	40	35	36
40	20	20	25	25	20	25	20	20	20	20	25	25	20	37
40	25	20	25	30	25	30	20	20	20	20	25	25	20	38
40	20	20	25	25	20	20	25	20	20	20	25	20	20	39
30	20	20	20	20	25	25	30	30	30	25	20	25	20	40
35	20	20	20	20	20	20	25	20	25	20	20	20	20	41
30	20	25	20	20	25	20	35	30	30	25	25	20	20	42
20	25	30	25	25	30	30	40	35	40	30	25	30	25	43
40	25	20	25	30	25	30	20	20	20	20	25	30	25	44
40	20	20	25	25	20	25	20	20	20	20	25	20	25	45
20	35	40	35	35	40	40	40	40	40	40	30	40	35	46
30	20	20	20	20	20	25	25	20	20	20	20	20	20	47
30	20	20	20	20	20	20	25	20	25	20	20	20	20	48
20	20	25	20	20	25	25	35	30	35	25	20	25	20	49

Table of rates for United States Government

	State.	Montana.	Nebraska.	Nevada.	New Hampshire.	New Jersey.	New Mexico.	New York.	North Carolina.	North Dakota.	Ohio.	Oklahoma.
1	Alabama.....	35	20	40	25	20	25	25	20	30	20	20
2	Arizona.....	35	30	25	40	40	20	40	35	35	35	25
3	Arkansas.....	30	20	35	25	25	25	25	20	25	20	20
4	California.....	25	30	20	40	40	25	40	40	30	40	30
5	Colorado.....	25	20	25	25	30	20	30	30	25	25	20
6	Connecticut....	35	25	40	20	20	35	20	20	30	20	30
7	Delaware.....	35	25	40	20	20	35	20	20	30	20	30
8	Dist. Columbia.	35	25	40	20	20	35	20	20	30	20	25
9	Florida.....	40	25	40	25	25	30	25	20	30	20	25
10	Georgia.....	35	25	40	25	20	30	25	20	30	20	20
11	Idaho.....	20	25	25	40	40	25	40	40	25	35	30
12	Illinois.....	30	20	35	25	20	25	20	20	20	20	20
13	Indiana.....	30	20	35	20	20	25	20	20	25	20	20
14	Iowa.....	25	20	30	25	25	25	25	25	20	20	20
15	Kansas.....	25	20	30	30	25	20	25	25	20	20	20
16	Kentucky.....	30	20	35	25	20	25	20	20	25	20	20
17	Louisiana.....	35	25	35	30	25	25	30	25	30	20	20
18	Maine.....	35	30	40	20	20	35	20	20	30	20	30
19	Maryland.....	35	25	40	20	20	35	20	20	30	20	30
20	Massachusetts..	35	30	40	20	20	35	20	20	30	20	30
21	Michigan.....	30	20	35	20	20	30	20	20	25	20	25
22	Minnesota.....	25	20	35	25	25	25	25	25	20	20	20
23	Mississippi.....	35	20	35	30	25	25	25	20	25	20	20
24	Missouri.....	30	20	30	25	25	25	25	25	20	20	20
25	Montana.....	20	25	25	35	35	25	35	35	20	30	30
26	Nebraska.....	25	20	30	30	25	20	25	25	20	20	20
27	Nevada.....	25	30	20	40	40	30	40	40	30	35	30
28	N. Hampshire..	35	30	40	20	20	35	20	20	30	20	30
29	New Jersey....	35	25	40	20	20	35	20	20	30	20	30
30	New Mexico....	25	20	30	35	35	20	35	35	30	30	20
31	New York.....	35	25	40	20	20	35	20	20	30	20	30
32	North Carolina.	35	25	40	20	20	35	20	20	30	20	25
33	North Dakota..	20	20	30	30	30	30	30	30	20	25	25
34	Ohio.....	30	20	35	20	20	30	20	20	25	20	20
35	Oklahoma.....	30	20	30	30	30	20	30	25	25	20	20
36	Oregon.....	20	30	20	40	40	30	40	40	25	40	35
37	Pennsylvania..	35	25	40	20	20	30	20	20	30	20	25
38	Rhode Island..	40	30	40	20	20	35	20	20	30	20	30
39	South Carolina.	35	25	40	20	20	30	20	20	30	20	25
40	South Dakota..	25	20	35	30	30	25	30	30	20	25	20
41	Tennessee.....	30	20	35	25	20	25	25	20	25	20	20
42	Texas.....	30	20	35	30	30	25	30	25	25	25	20
43	Utah.....	20	25	20	40	35	20	35	35	25	30	25
44	Vermont.....	35	30	40	20	20	35	20	20	30	20	30
45	Virginia.....	35	25	40	20	20	35	20	20	30	20	25
46	Washington....	20	30	20	40	40	30	40	40	25	40	35
47	West Virginia..	30	20	40	20	20	30	20	20	25	20	25
48	Wisconsin.....	25	20	35	25	20	25	20	25	20	20	20
49	Wyoming.....	20	20	25	35	30	20	30	30	25	25	20

telegraph messages, etc.—Continued.

Oregon.	Pennsylvania.	Rhode Island.	South Carolina.	South Dakota.	Tennessee.	Texas.	Utah.	Vermont.	Virginia.	Washington.	West Virginia.	Wisconsin.	Wyoming.	
40	20	25	20	25	20	20	30	25	20	40	20	20	30	1
30	40	40	35	35	30	25	30	40	35	30	35	30	25	2
35	25	25	20	25	20	20	25	25	25	40	20	20	25	3
20	40	40	40	35	40	30	20	40	40	20	40	35	25	4
25	30	35	30	20	25	20	20	35	30	30	25	25	20	5
40	20	20	20	30	25	30	35	20	20	40	20	25	30	6
40	20	20	20	30	20	30	35	20	20	40	20	20	30	7
40	20	20	20	30	20	30	35	20	20	40	20	20	30	8
40	20	25	20	30	20	20	35	25	20	40	20	25	30	9
40	20	25	20	25	20	20	35	25	20	40	20	20	30	10
20	40	40	40	30	35	30	20	40	40	20	35	30	20	11
35	20	25	20	20	20	20	25	25	20	35	20	20	20	12
35	20	20	20	20	20	25	30	20	20	40	20	20	25	13
35	25	25	25	20	20	20	25	25	25	35	20	20	20	14
30	25	30	25	20	20	20	25	30	25	35	20	20	20	15
40	20	25	20	25	20	25	30	25	20	40	20	20	25	16
40	25	30	20	25	20	20	30	30	25	40	25	20	25	17
40	20	20	25	30	25	35	40	20	20	40	25	25	35	18
40	20	20	20	30	20	30	35	20	20	40	20	20	30	19
40	20	20	20	30	25	30	40	20	20	40	20	25	35	20
40	20	20	20	25	20	25	30	20	20	40	20	20	25	21
30	25	25	25	20	20	25	25	25	25	30	20	20	20	22
40	25	25	20	25	20	20	30	30	20	40	20	20	25	23
35	20	25	20	20	20	20	25	25	25	35	20	20	20	24
20	35	40	35	25	30	30	20	35	35	20	30	25	20	25
30	25	30	25	20	20	20	25	30	25	30	20	20	20	26
20	40	40	40	35	35	35	20	40	40	20	40	35	25	27
40	20	20	20	30	25	30	40	20	20	40	20	25	35	28
40	20	20	20	30	20	30	35	20	20	40	20	20	30	29
30	30	35	30	25	25	25	20	35	35	30	30	25	20	30
40	20	20	20	30	25	30	35	20	20	40	20	20	30	31
40	20	20	20	30	20	25	35	20	20	40	20	25	30	32
25	30	30	30	20	25	25	25	30	30	25	25	20	25	33
40	20	20	20	25	20	25	30	20	20	40	20	20	25	34
35	25	30	25	20	20	20	25	30	25	35	25	20	20	35
20	40	40	40	30	40	35	20	40	40	20	40	35	25	36
40	20	20	20	25	20	30	35	20	20	40	20	20	30	37
40	20	20	20	30	25	30	40	20	20	40	20	25	35	38
40	20	20	20	30	20	25	35	25	20	40	20	20	30	39
30	25	30	30	20	25	25	25	30	30	30	25	20	20	40
40	20	25	20	25	20	20	30	25	20	40	20	20	25	41
35	30	30	25	25	20	20	25	30	30	35	25	25	25	42
20	35	40	35	25	30	25	20	40	35	25	30	30	20	43
40	20	20	25	30	25	30	40	20	20	40	20	25	35	44
40	20	20	20	30	20	30	35	20	20	40	20	20	30	45
20	40	40	40	30	40	35	25	40	40	20	40	35	25	46
40	20	20	20	25	20	25	30	20	20	40	20	20	25	47
35	20	25	20	20	20	25	30	25	20	35	20	20	20	48
25	30	35	30	20	25	25	20	35	30	25	25	20	20	49

SALE OF PUBLIC PROPERTY.

42. Procedure in Sale of Public Property.—Public property must not be sold except by written authority. Articles for which the Department has no further use and which have a salable value may be submitted to a board of survey for condemnation and sale. For action concerning property in Washington, a permanent board of survey has been appointed; in each case where property outside of Washington is to be disposed of by sale, a list of the articles and a statement of the specific reasons for their sale will be submitted to the Department and a special board of survey will be appointed. When authority for the sale of property is granted an official he will advertise the sale by notifying interested parties by letter. No expense will be allowed for advertising in newspapers except by specific written authority of the Secretary. When the property is sold, the official to whom the authority was granted will pay all expenses and will remit the net proceeds by postal money order or bank draft to the disbursing clerk of the Department.

LOST CHECKS.

43. Issue of Duplicate Check.—Immediately upon the loss of a check the owner should notify the disbursing office of the Department in writing, giving, if possible, the date, the number, and the amount of the check, in order that payment may be stopped immediately by that office. He should then make every effort possible to trace the check through postal and other channels, which action, with the result thereof, should be made the subject of a supplementary report to the disbursing office. In case the check is not found when the second report is made, the party of interest will receive from the Department a blank bond of indemnity for execution and return with an accompanying affidavit setting forth the circumstances attending the loss of the check. After the expiration of six months from the date of the original check if for more than fifty dollars, or thirty days in case of check for fifty dollars or less, a duplicate will be issued. In case a check reported lost is subsequently found, no attempt should be made to cash same until the disbursing office has been notified and the party of interest has been advised that necessary action has been taken to remove stoppage of payment.

Form 4 A.

Not to be furnished in duplicate.

Approved by Comptroller of Treasury
August 16, 1907.

No. 1.

SUBVOUCHER FOR SPECIAL CONVEYANCES, SUPPLIES,
MISCELLANEOUS EXPENSES, AND SERVICES OTHER
THAN PERSONAL.

DEPARTMENT OF AGRICULTURE,

To *Lakeside Livery Co.*....., Dr.Address: *Chicago, Ill.*..........*Dec. 18, 1912.*

But one side of this form to be used.

For *two horses, buggy, and driver from Chicago to*
near-by points in country inaccessible by railroad, $\frac{1}{2}$ day at \$6.00..... \$3. 00

Total..... \$3. 00

*Distance traveled, about 20 miles.*To be completely filled in by payee, or before signature by payee,
without alteration or erasure at any time.Received **in cash** this..18th day of *December*,.........., 1912, from *John Doe*.........., the sum of *Three*..........*No* dollars, in full of the above account,
100

which I certify to be correct.

Not to be signed
in duplicate.*Lakeside Livery Co.,*
Jno. Simcoe, Prop.

SUBVOUCHER FOR MEALS AND LODGING.

Form 4 A.
Approved by Comptroller of Treasury
August 16, 1907.

Not to be furnished in duplicate.
No. 1.

City or town, *Philadelphia, Pa.*

Name of hotel, *Wallace.*

Date, *January 31, 1913.*

\$2.00.

(To be completely filled in by payee, or before signature by payee, without alteration or erasure at any time.)

Received in cash of *John Doe*, Department of Agriculture, *Two and 10⁰/₁₀₀* DOLLARS, for meals and lodging from *supper, January 30, 1913, to breakfast, January 31, 1913*, inclusive.

If charge for fractional part of day is greater in proportion it must be explained.

Time covered *3/4* day, at \$2.50 per day.

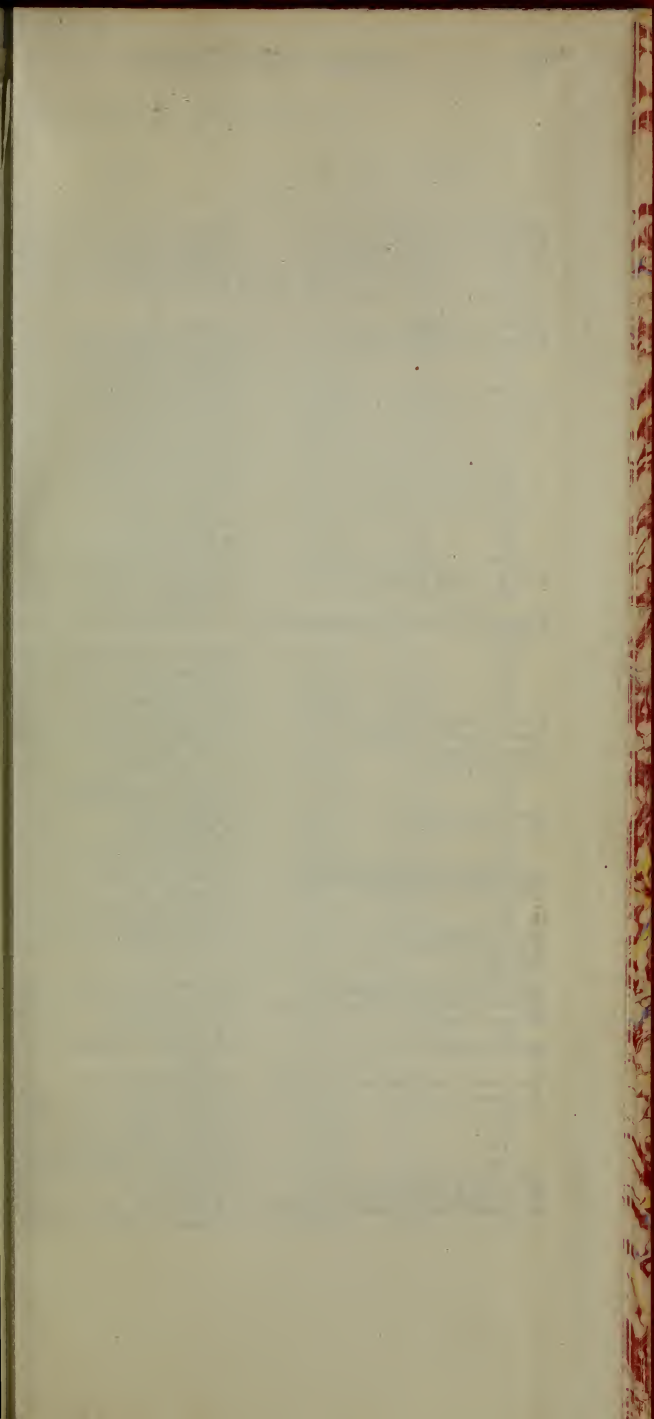
I certify the foregoing to be correct.

Not to be signed in duplicate.
But one side of this form to be used.

Meals, 50c. ea.
Lodging, \$1.00.

(Signature) *Hotel Wallace.*
(Title) *G. W. Smith, Cashier.*





Alphabetical list of land-grant and bond-

Name of road.	From—
Alabama & Vicksburg	Jackson, Miss
Alabama Great Southern	Georgia-Alabama State line
Atchison, Topeka & Santa Fe	Atchison, Kans.
Do	Lawrence, Kans.
Atchison, Topeka & Santa Fe—Coast lines.	Isleta Junction, N. Mex.
Central of Georgia	Girard, Ala.
Chicago & North Western	Cedar Rapids, Iowa
Do	Branch, Lyons, Iowa
Do	Winona, Minn.
Do	Fond du Lac, Wis.
Chicago, Burlington & Quincy	Burlington, Iowa
Do	Hannibal, Mo.
Chicago, Milwaukee & St. Paul	St. Paul, Minn.
Do	Minneapolis, Minn.
Do	Hastings, Minn.
Do	La Crescent, Minn.
Do	Houston, Minn.
Do	Calmar, Iowa
Do	Dubuque, Iowa
Do	Madison, Wis.
Do	Ontonagon, Mich.
Chicago, Rock Island & Pacific	Davenport, Iowa
Do	Mississippi River opposite Memphis, Tenn.
Chicago, St. Paul, Minneapolis & Omaha.	2.7 miles south of Wyville, Wis.
Do	Stillwater Junction, Minn.
Do	Hudson, Wis.
Do	Trego, Wis.
Do	St. Paul, Minn.
Duluth, South Shore & Atlantic	Marquette, Mich.
Grand Rapids & Indiana	Indiana-Michigan State line
Grand Trunk	Flint, Mich.
Great Northern	St. Paul, Minn.
Do	do
Do	East St. Cloud, Minn.
Gulf & Ship Island	Gulfport, Miss.
Illinois Central	Chicago, Ill.
Do	Centralia, Ill.
Do	Dubuque, Iowa
Lake Shore & Michigan Southern	Jonesville, Mich.
Louisville & Nashville	Decatur, Ala.
Do	Flomaton, Ala.
Do	Pensacola, Fla.
Michigan Central	Lansing, Mich.
Minneapolis, St. Paul & Sault Ste. Marie.	Portage, Wis.
Missouri, Kansas & Texas	Junction City, Kans.
Missouri, Kansas & Texas of Texas	Shreveport, La.
Missouri Pacific	St. Louis, Mo.
Do	Atchison, Kans.
Mobile & Ohio	Tennessee - Mississippi State line.
Nashville, Chattanooga & St. Louis. ..	Guntersville, Ala.
Northern Pacific	Ashland, Wis.
Do	Pasco, Wash.
Do	Watab, Minn.
Do	St. Paul, Minn.
Do	White Bear Lake, Minn.
Pere Marquette	Flint, Mich.
St. Louis & San Francisco	Pacific, Mo.
St. Louis, Iron Mountain & Southern ..	Birds Point, Mo.
Do	Argenta, Ark.

aided railroads of the United States.

To—	Miles.	Class.
Meridian, Miss.	96.0	50 per cent land grant.
Alabama-Mississippi State line	244.94	Do.
Kansas-Colorado State line	470.58	Do.
5 miles south of Humboldt, Kans. .	91.3	Do.
Mojave, Cal.	805.5	Do.
Troy, Ala.	84.0	Do.
U. P. Transfer, Iowa.	271.6	Do.
Clinton, Iowa.	2.6	Do.
0.6 mile west of Watertown, S. Dak. .	323.22	Do.
Negaunee, Mich.	241.2	Do.
East Plattsmouth, Iowa.	279.98	Do.
St. Joseph, Mo.	206.4	Do.
Lyle, Minn.	112.0	Do.
do.	115.0	Do.
Ortonville, Minn.	202.1	Free land grant.
Houston, Minn.	18.0	50 per cent land grant.
Airlie, Minn.	279.37	Free land grant.
Sheldon, Iowa.	211.0	50 per cent land grant.
Tete des Morts Creek, Iowa.	10.78	Do.
Portage, Wis.	39.0	Do.
McKeever, Mich.	20.0	Do.
U. P. Transfer, Iowa.	317.75	Do.
Argenta, Ark.	131.0	Free land grant.
St. Paul, Minn.	172.6	50 per cent land grant.
Stillwater, Minn.	3.5	Do.
Superior, Wis.	149.5	Do.
Bayfield, Wis.	94.4	Do.
6.25 miles north of Le Mars, Iowa. .	237.97	Do.
L'Anse, Mich.	63.0	Do.
Petoskey, Mich.	278.0	Do.
Port Huron, Mich.	60.0	Do.
Breckenridge, Minn.	216.84	Do.
St. Vincent, Minn.	390.25	Do.
Sauk Rapids, Minn.	2.19	Do.
2.1 miles north of Bond, Miss.	40.0	Do.
Cairo, Ill.	365.0	Do.
East Dubuque, Ill.	342.73	Do.
Sioux City, Iowa.	326.58	Do.
Lansing, Mich.	60.0	Free land grant.
Flomaton, Ala.	302.0	50 per cent land grant.
Pensacola, Fla.	44.0	Do.
River Junction, Fla.	161.0	Do.
Mackinaw City, Mich.	259.74	Free land grant.
Ashland, Wis.	257.0	50 per cent land grant.
4.07 miles south of Humboldt, Kans. .	125.77	Free land grant.
Waskom, Tex.	20.0	50 per cent land grant.
Pacific, Mo.	37.0	Do.
Waterville, Kans.	100.0	Bond aided.
Mobile, Ala.	333.28	50 per cent land grant.
0.7 mile north of Carlisle, Ala.	20.0	Do.
Portland, Oreg.	2,125.2	Do.
Wallula, Wash.	16.0	Do.
Brainerd, Minn.	54.84	Do.
Duluth, Minn.	154.42	Do.
Stillwater, Minn.	12.0	Do.
Ludington, Mich.	170.66	Do.
Seneca, Mo.	291.3	Do.
Texarkana, Ark.	394.5	Free land grant.
Fort Smith, Ark.	165.16	Do.

Alphabetical list of land-grant and bond-aided

Name of road.	From—
Seaboard Air Line	Jacksonville, Fla.....
Do.....	Fernandina, Fla.....
Do.....	Waldo, Fla.....
Southern Pacific	San Jose, Cal.....
Do.....	Alcalde, Cal.....
Do.....	Mojave, Cal.....
Do.....	Roseville Junction, Cal.....
Southern Ry	Jacksonville, Ala.....
Vicksburg, Shreveport & Pacific	Delta, La.....

railroads of the United States—Continued.

To—	Miles.	Class.
River Junction, Fla.....	209.0	50 per cent land grant.
Tampa Bay, Fla.....	241.0	Do.
Cedar Keys, Fla.....	71.0	Do.
Tres Pinos, Cal.....	50.26	Do.
Mojave, Cal.....	202.48	Do.
Colorado River opposite Yuma, Ariz.	348.87	Do.
East Portland, Oreg.....	663.16	Free land grant.
Selma, Ala.....	145.0	50 per cent land grant.
Shreveport, La.....	170.0	Do.

Table showing other carriers operating over land-grant

In accordance with decision of the Court of Claims shown below, the same deduction as the land-grant line for such mileage:

I. The restrictions and conditions of the acts * * * concerning freight to the original land-aided company but to any other company carrying

II. A railroad company operating a through line in part over its own freight over the land-aided portion of its own line subject to the condition Government can change.

III. A lease of a portion of a land-aided road must be taken subject to can not by their contracts practically defeat the conditions imposed by

IV. Where a nonland-grant road operates a through line in part over entire line, and the non-aided road must transport them at land-grant grant; and the Government can not be compelled to reship and transfer

(A. & C. R. R. R. Co. v. United States, 41 Ct. Cls., 284.)

The above decision of the Court of Claims was approved by the Supreme Court in *Railway v. United States* (217 U. S., 180).

Name of carrier.	Name of land-grant road.
Atchison, Topeka & Santa Fe (C.L.).	Southern Pacific
Butler County R. R.	St. Louis, Iron Mountain & Southern.
Chicago & North Western	Illinois Central
Chicago, Burlington & Quincy	Great Northern
Do	Illinois Central
Do	Northern Pacific
Chicago Great Western	Great Northern
Do	Illinois Central
Chicago, Milwaukee & St. Paul	Chicago, St. Paul, Minneapolis & Omaha.
Chicago, Rock Island & Pacific	Atchison, Topeka & Santa Fe....
Do	Chicago, Milwaukee & St. Paul..
Chicago, St. Paul, Minneapolis & Omaha.	Great Northern
Do	Illinois Central
Chicago, West Pullman & Southern..	do
Great Northern	Northern Pacific
Do	do
Illinois Central	Mobile & Ohio
Illinois Southern	Illinois Central
Leavenworth & Topeka	Atchison, Topeka & Santa Fe....
Michigan Central	Illinois Central
Minneapolis & St. Louis	Chicago, Milwaukee & St. Paul..
Do	Illinois Central

railroads under trackage rights or other agreement.

earnings of a carrier operating over a land-grant road are subject to the rates to be charged the Government by land-grant roads extend not only Government freight over such a roadway. track and in part over the track of a land-aided road carries Government tions of the land-grant, which neither the claimant nor the officers of the

the conditions of the grant imposed upon the lessor. Two railroads the grant. The statute authorizing the grant is notice to the lessee. a land-grant road, the Government has the right to send goods over the rates, though it never received a benefit from and was a stranger to the the freight at the point of junction to the land-grant road.

preme Court of the United States in the case of the C., St. P., M. & O.

Points between which carrier has trackage rights.		Dis- tance.
		<i>Miles.</i>
Mojave, Cal	Kern Junction, Cal.....	67.01
Lowell Junction, Mo	Linstead, Mo.....	7.21
Wren, Iowa	Sioux City, Iowa.....	10.11
St. Paul, Minn. (Third St.)...	Minneapolis, Minn. (Holden St.)	11.31
Portage, Ill	East Dubuque, Ill.....	12.78
Huntley, Mont	Laurel, Mont.....	27.89
St. Paul, Minn. (Third St.)...	Minneapolis, Minn. (Fourth St.)	10.88
Portage, Ill	East Dubuque, Ill.....	12.78
Stillwater, Minn	Stillwater Switch, Minn.....	1.01
Atchison, Kans. (M. P. O.) ...	Atchison, Kans. (M. P. 1)....	1.39
Comus, Minn	Rosemount, Minn.....	27.0
St. Paul, Minn. (Third St.) ..	Minneapolis, Minn. (Second St.)	10.66
Le Mars, Iowa	Sioux City, Iowa.....	24.0
Blue Island Junction, Ill	Burnside, Ill.....	2.94
Billings, Mont	Great Northern Junction, Mont.	12.88
Meeker, Wash	Kalama, Wash.....	114.87
Tennessee-Mississippi State line.	Ruslor, Miss.....	2.58
Branch Junction, Ill	Centralia, Ill.....	2.77
Meriden Junction, Kans	Topeka, Kans.....	10.19
Chicago, Ill. (South Water St.)	Kensington, Ill.....	14.36
Ruthven, Iowa	Minneapolis & St. Louis Junc- tion, Iowa.	12.48
Tara, Iowa	Fort Dodge, Iowa.....	5.97

Table showing other carriers operating over land-grant

Name of carrier.	Name of land-grant road.
Minneapolis, St. Paul & Sault Ste. Marie.	Illinois Central.....
Mobile & Ohio.....	do
Ocala Northern.....	Seaboard Air Line
Oregon-Washington R. R. & Navigation Co.	Northern Pacific
Pere Marquette.....	Michigan Central
Do.....	do
St. Louis Southwestern.....	Illinois Central
San Pedro, Los Angeles & Salt Lake.	Atchison, Topeka & Santa Fe (C. L.).
Southern Ry.....	Alabama Great Southern
Spokane, Portland & Seattle.....	Northern Pacific
Do.....	do
Do.....	do
Vandalia.....	Illinois Central

railroads under trackage rights or other agreement—Contd.

Points between which carrier has trackage rights.		Dis- tance.
		<i>Miles.</i>
Chicago, Ill. (South Water St.).	Chicago, Ill. (Sixteenth St.)..	1.67
Cairo Junction, Ill	Cairo, Ill.....	3.45
Silver Springs Junction, Fla..	Ocala, Fla.....	3.8
Tacoma, Wash	Kalama, Wash.....	104.4
Lansing, Mich	North Lansing, Mich.....	.91
Paines, Mich	Mershon, Mich.....	6.73
Mounds Junction, Ill	Cairo, Ill.....	7.27
Daggett, Cal	Barstow, Cal.....	9.4
York, Ala	Alabama - Mississippi State line.	8.25
Spokane, Wash	Marshall Junction, Wash.....	9.05
Pasco, Wash	Kennewick Junction, Wash..	2.04
Goble, Oreg	Portland, Oreg.....	39.4
Decatur Junction, Ill	Maroa, Ill	15.41

SAMPLE FORMS PERTAINING TO ACCOUNTS.

Blank forms have been approved by the comptroller, as follows:

Form 1—Accounts. Pay roll for personal services in the District of Columbia.

Form 1a. Subvoucher to Form 1.

Form 2—Accounts. Pay roll for personal services outside of the District of Columbia.

Form 3—Accounts. Voucher for personal services.

Form 4—Accounts. Voucher for reimbursement for traveling expenses and station and field expenses, and for payment of per diem allowance in lieu of subsistence.

Form 4a. Subvoucher to Form 4.

Form 5—Accounts. Voucher for purchases and services other than personal.

Form 6—Accounts. Voucher for advertising and authority to publish advertisement.

Form 7—Accounts. Voucher for passenger transportation.

Form 8—Accounts. Voucher for freight transportation. (Nonland-grant.)

Form 9—Accounts. Voucher for freight transportation. (Land-grant.)

Complete instructions relative to the preparation of the forms enumerated above will be found on the backs thereof, and are therefore not given in detail in these Regulations.

The following sample vouchers are printed to show the manner of preparing vouchers and to secure uniformity in entering the items of actual necessary expenses. Being for the purpose of illustration only, these samples are not intended to enumerate exhaustively all proper expenditures. The italics indicate the matter filled in:

Form No. 4—Accounts.

VOUCHER FOR REIMBURSEMENT OF TRAVELING EXPENSES AND STATION AND FIELD EXPENSES AND FOR PAYMENT OF PER DIEM ALLOWANCE IN LIEU OF SUBSISTENCE.

[This blank should be used exclusively for making up accounts for reimbursement of traveling expenses and station and field expenses incurred under stress of urgent and unforeseen public necessity, and for payment of per diem allowance in lieu of subsistence. It must not be rendered in duplicate. Officers and employees of the Department of Agriculture are entitled to be reimbursed for their own personal, actual, and necessary expenses while traveling under competent authority, but in lieu of subsistence they will be granted a per diem allowance. They are not entitled to reimbursement for any other expenditures made from their private funds, except under stress of urgent and unforeseen public necessity.]

Itemized schedule of traveling expenses, and station and field expenses incurred under stress of urgent and unforeseen public necessity and for per diem allowance claimed in lieu of subsistence.

Date.	Character of expenditures.	Sub-voucher No.	Amount.
	82 Fill in form on back of this voucher showing how transportation requests were used.		
1912			
Dec. 15	Left Washington 5.30 p. m. Railroad fare, Washington to Chicago, transportation request 72627. Lower Pullman berth, Washington to Chicago, transportation request 72628. Street car to Union Station.....		\$0.05
16	Arrived Chicago 5.15 p. m. Bus, depot to hotel, Chicago..... Street-car fare, Chicago.....		.50 .30
18	Livery, to points not accessible by railroad.	1	3.00
20	Bus, hotel to depot, Chicago..... Railroad fare, Chicago to Washington, transportation request 72629. Lower Pullman berth, Chicago to Washington, transportation request 72630. Left Chicago 10.30 a. m.		.50
21	Arrived Washington 8.45 a. m. Street car, Union Station to home.....		.05

Itemized schedule of traveling expenses, and station and field expenses incurred under stress of urgent and unforeseen public necessity and for per diem allowance claimed in lieu of subsistence—Continued.

Date.	Character of expenditures.	Sub-voucher No.	Amount.
	PER DIEM ACCOUNT.		
	(First subsistence expense, supper en route Dec. 15.)		
	(Last subsistence expense, breakfast en route Dec. 21.)		
	Per diem allowance at regular rate, 7 days, at \$4 per day.....		\$28.00
	Additional per diem allowance at Chicago, from supper Dec. 16 to breakfast Dec. 20, inclusive, 4 days, at \$1 per day additional.....		4.00
	Total amount claimed.....		\$36.40

SHIPMENTS.

44. Transocean Shipments.—Shipments coming from or destined to points beyond the Atlantic Ocean should be consigned "In care U. S. Despatch Agent, No. 2 Rector Street, New York, N. Y.," and that official should be promptly notified of the shipment and carefully instructed as to the further disposition of the property.

45. Marking of Freight or Express Shipments.—Goods for shipment, whether by ordinary freight or by express, should be securely packed, and all packages should be plainly marked with the name and address of the consignee, and, in addition thereto, the words "Property of the U. S. (name of bureau), Department of Agriculture."

46. Resort to Express Shipments Only When Necessary.—Property should never be shipped by express if ordinary freight service will answer the needs of the Department. Express charges on property sent from or consigned to the Department at Washington, D. C., should not be paid by the person sending or receiving the property. The express companies will include such shipments in their monthly bills. In shipping Government property by express between points outside of Washington, D. C., if the expense of shipment is a proper charge against the letter of authorization or allotment of the officer making the shipment he will pay the charges, take a receipt therefor, stating weight, rate, starting point, and destination, and include the expense in his next reimbursement account for field expenses; if the expense of making the shipment is a proper charge against the letter of authorization or allotment of the receiver, the shipment should be made "collect" and the receiver should make payment, taking receipt and securing reimbursement in the manner prescribed in this section when payment is made at point of shipment.

47. Drayage in Washington.—Shipments will be delivered from the several freight depots to the Department of Agriculture, the Chief of the Supply Division directing the driver to the bureau or office where delivery should be made. In every case the driver must collect from the property clerk of the bureau or office a delivery sheet *filled in and signed* by such officer, in such manner as will fully identify the shipment. The Chief of the Supply Division will furnish dray tickets to the drayage company upon the surrender of the delivery sheets.

48. Department Bills of Lading for Freight from Department.—Shipments of freight from the Department at Washington, D. C., to points in the field will be on the regular Department bill of lading.

49. Freight Shipments Between Employees in the Field.—Whenever practicable, shipments of freight from one employee in the field to another employee in the field must be made on the regular Department bill of lading, which will be furnished by the disbursing office of the Department on request. Payment of freight charges on shipments made on bills of lading will be made direct to the railroads by the Washington office and should never be made by the official in the field. When payment of charges is demanded by the transportation company from the shipper or the consignee and bill of lading is not used the procedure prescribed in paragraph 46 for express shipments will be followed, stating in addition the freight classification; provided, that when shipments are made between points outside of Washington, D. C., the use of the Government bill of lading will not be required by the Department if the total charges for the transportation do not exceed one dollar, unless the route of shipment is over land-grant or bond-aided railroads.

50. Freight Shipments from Dealers.—Shipments of freight from dealers, and on which the charges are to be paid by the Department, must be made, when practicable, on the Department bill of lading to be made up at the Department and sent to the dealer with the purchase order. The freight charges must not be prepaid by the dealer.

51. Shipments via Land-grant or Bond-aided Roads.—It is provided by law that no cash payments shall be made to certain land-grant or bond-aided railroad companies for freight transportation over their respective lines. The only bond-aided railroad is the Missouri Pacific (Central Branch) from Atchison to Waterville, Kans.

52. Land-grant Railroads.—The land-grant railroads above referred to are enumerated and described on pages 34 to 41, inclusive. The map facing page 32 shows the land-grant railroads.

Form No. 5—Accounts.

U. S. DEPARTMENT OF AGRICULTURE.

VOUCHER No. ..

PUBLIC VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

[Appropriation,; symbol,].

The United States, to W. L. Swayne, Dr.

Address, Washington, D. C.

Object symbol.		Catalogue or list.	Authoriza- tion, con- tract or order No.	Date of delivery or service, 1912.	Articles or services.	Quan- tity.	Unit.	Unit price.	Amount.	Payee must not use this column.
Class.	Specif.									Notations.
E. 5761	U. S. C. 1004-4	1056 Aug. 8, 1912	Aug. 10	Baskets, wire, less 10 per cent.	120	1	\$0.625	\$75.00	.....
D. 1128	1010-a	.....	do.	Notifiers.....	1	dz.	2.59	2.59	.....
D. 1117	1016-1a	.....	do.	Books, blank, 100 pages..	10	1	.16	1.60	.....
D. 1142	1052	.....	do.	Brushes, mairilage.....	10	dz.	.35	3.50	.....
Total.....									75.19	.....

I certify that the above bill is correct and just and that payment therefor has not been received.

W. L. Swayne.

Examined by:

Do not sign in duplicate.

(Bill must be completely filled in by payee before certification and there must not be any erasure or other alteration whatever.)

I certify that the above articles have been received by me in good condition and in the quality and quantity above specified, or the services performed as stated, and they are in accordance with the orders therefor; that the prices charged are just and reasonable and in accordance with the agreement or that they were secured in accordance with No. 1 of the method of advertising and under the form of agreement lettered A, as shown on the reverse hereof.

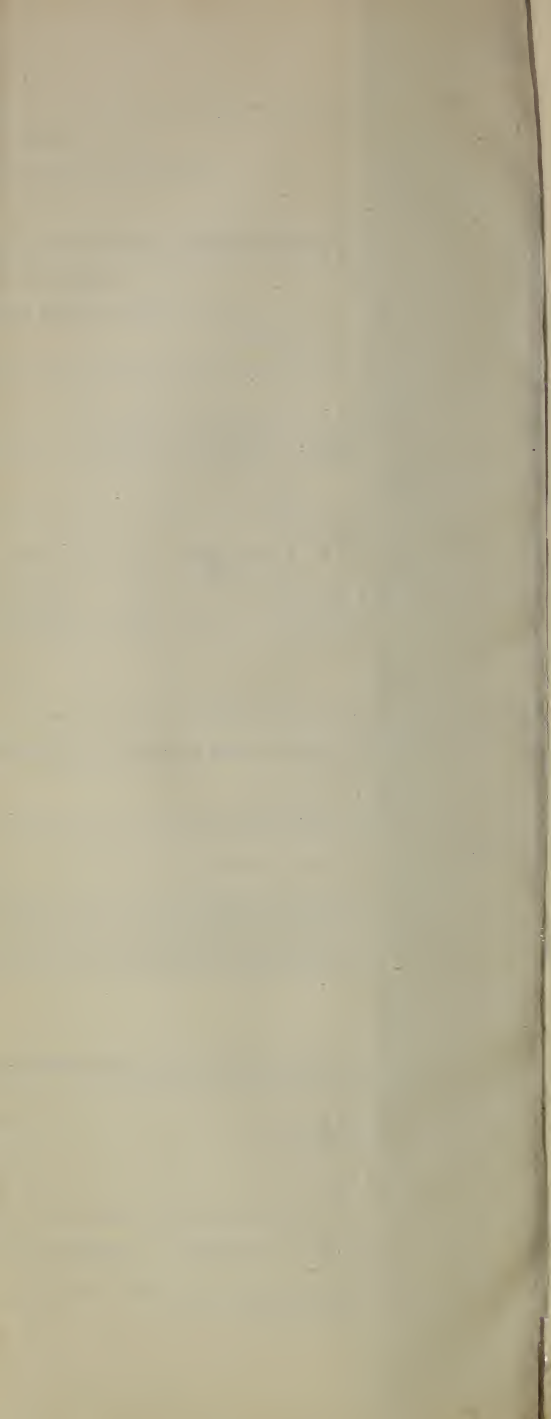
C. B. Lower,
Title: Chief, Supply Div.

Any notations made in spaces provided therefor on the back of this voucher become a part of this certificate.

Account submitted for. \$75.19
 Differences as follows:
 Approved for..... 75.19

(Signature) James Wilson,
 (Title) Secretary.

Paid by check No., dated, 191.., on the Treasurer of the United States, in favor of payee named above.



PUBLIC VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

[Appropriation; Symbol]

The United States to *T. C. Savage & Co., Dr.*

Address, *Elko, Nev.*

Object symbol.		Catalogue or list.	Authorization contract or order No. and date.		Date of delivery or service, 1912.	Articles or services.	Quantity.	Unit.	Unit price.	Amount.	Payee must not use this column.
Class.	Specif.										Notations.
			No.	Date.	July 8.	5 pounds bacon	5	1	\$0.20	\$1.00	
						4 pounds potatoes	4	1	.04	.16	
						2 pounds coffee	2	1	.40	.80	
						1 pound butter	1	1	.35	.35	
						12 pounds flour	12	1	.03	.36	
						1 pound cheese	1	1	.50	.50	
						1 package crackers	1	1	.10	.10	
						4 cans fruit	4	1	.25	1.00	
						Total				4.07	
						Supplies for field use for four men from dinner July 4 to supper July 8.					Examined by

I certify that the above bill is correct and just and that payment therefor has not been received.

Do not sign in duplicate.

*T. C. Savage & Co.
E. M. Loeve, Cashier.*

(Bill must be completely filled in by payee before certification and there must not be any erasure or other alteration whatever.)

I certify that the above articles have been received by me in good condition and in the quality and quantity above specified, or the services performed as stated, and they are in accordance with the orders therefor, that the prices charged are just and reasonable and in accordance with the agreement or that they were secured in accordance with No. 4 of the method of advertising and under the form of agreement lettered D as shown on the reverse hereof.

Bureau No.

*Janus W. Connor,
(Title) In charge Field Party.*

Any notations made in spaces provided therefor on the back of this voucher become a part of this certification.

Account submitted for..... \$4.07

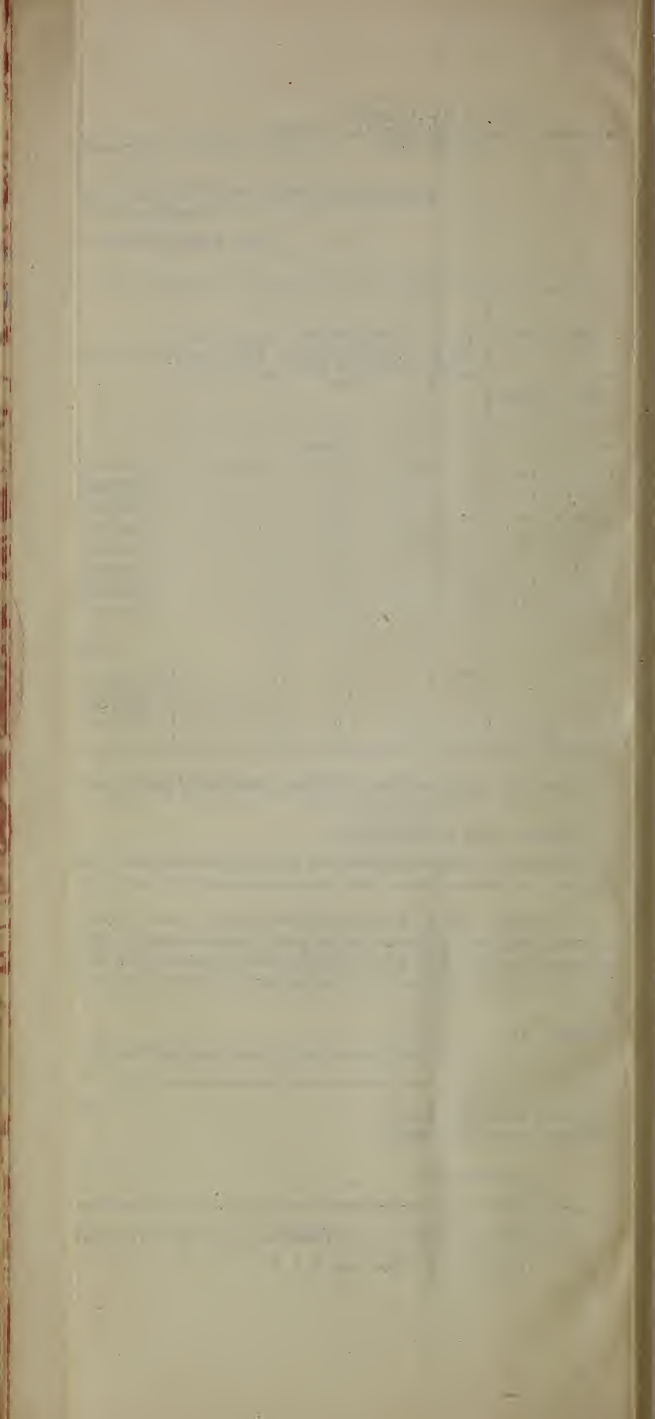
Differences as follows:

(Signature)

(Title)

Approved for..... 4.07

Paid by Check No., dated, 191..., on the Treasurer of the United States, in favor of payee named above.



SALARIES.

53. When Salary Begins.—Neither salary nor other emoluments shall be paid to any employee until the oath of office, when required, shall have been filed with the appointment clerk of the Department, nor until the appointee shall have reported for duty according to his instructions. If a specific date is named upon which the appointment is to take effect, salary will not begin until that date, notwithstanding the oath may have been taken earlier.

54. Salary Accounts.—When two or more employees are serving at the same station in the field, their salary accounts may be rendered by the official in charge of station on a pay roll, Form 2—Accounts. Employees, when traveling, or when serving alone at stations, must render their salary accounts on salary voucher, Form 3—Accounts. The amount due at an annual or monthly rate, or for fractional parts of a month, must be ascertained from the Government salary tables.

55. Termination of Service.—On the death of an employee, salary to and including the entire day on which the death occurred will be paid to the legal representative of the deceased, or when an employee's connection with the Department is severed by resignation or dismissal, his salary will be computed to cover the date on which such resignation or dismissal takes effect unless such death, resignation, or dismissal falls on the last day of a 31-day month.

56. Accounts Due Deceased Employees.—Accounts due to deceased persons and payable to executors, administrators, or guardians, and accounts in favor of trustees, or other fiduciaries, must be accompanied by certified copies, under seal, of letters testamentary, of administration, of guardianship, of trusteeship, or other evidence of a fiduciary character. However, an account not exceeding \$100 due to the estate of a deceased employee who died intestate for whom no letters testamentary have been or will be issued, may be paid to the widow or other legal representative upon satisfactory evidence, under oath, as to the relationship of the payee to the deceased, and as to the condition of the estate. An affidavit of a form prescribed for such cases must be filed by the legal representative with the voucher covering the account. This affidavit will be prepared in the Department in accordance with the circumstances of each particular case.

57. Property Responsibility and Final Settlement of Salary.—Final settlement of salary will not be made with persons severing their connection with the service who have been responsible in any way for public property until evidence shall have been furnished showing that the same has been satisfactorily accounted for to the proper officer.

58. Orders for Salary.—Employees of the Department of Agriculture may make assignments of their salaries when absent on account of illness, annual leave, or official business, subject, except as hereinafter provided, to the approval of the disbursing clerk of the Department. When an employee desires to make an assignment of his pay, under the circumstances enumerated above, he shall give to the disbursing clerk a written order signed in duplicate showing the full name and address of the assignee, the amount of money assigned, the period covered by such assignment, and whether it is desired that the amount be paid in cash or by check. Assignment blanks will be furnished by the Disbursing Office upon application. If, by the terms of the assignment, payment is to be made by check, the check shall be drawn to the order of the assignee and a notation made thereon by the disbursing clerk showing the purpose of such assignment and on whose account drawn. The original copy of the assignment shall be attached to the voucher or pay roll upon which the first payment is made, and the duplicate copy will be retained in the files of the Disbursing Office. If payment is to be made in cash the assignee's receipt shall be taken and attached to the voucher or pay roll. Under no circumstances will an assignment under these regulations or any other order for salary be approved or honored by the disbursing clerk when in the nature of an assignment or making over of salary for value received, or when made payable as security for a loan, nor under any circumstances when made payable to loan brokers or companies, or agents thereof.

59. Monthly Salaries.—A person serving the whole of any calendar month, who is paid on an annual or monthly basis, will be paid one-twelfth of the annual, or the full monthly, salary, irrespective of the number of days that the month contains.

60. Thirty-one Day Month Salary.—A person entering the service on any day, except the 31st of a 31-day month, and serving to the end thereof, will be paid from the date of entry to the 30th day of said month, both

dates inclusive; a person entering the service on the 31st day of a 31-day month will receive no pay therefor.

61. February Salary.—A person entering the service during February, and serving continuously to the end thereof, will receive a full monthly installment less as many thirtieths as there were days elapsed prior to date of entry.

62. Salary for Service Terminating During Month.—A person paid on a per annum or monthly basis, who permanently retires from the service without serving the whole month, is entitled to one-thirtieth of a monthly installment for each day on full-pay status.

63. Absence Without Pay.—One-thirtieth of a monthly installment of salary will be deducted for every day's absence in any month where the absentee is not on a pay status during such absence. Examples: An employee "Absent without leave," "Furloughed," or "On leave without pay," from the 16th to the 31st, inclusive, of a 31-day month would receive fourteen-thirtieths of a monthly installment of salary; an employee absent under the same conditions from the 16th to the 28th, inclusive, of the month of February would receive seventeen-thirtieths of a monthly installment of salary.

64. Sunday or Holiday Absence with Pay.—Where permission is granted a clerk, or other employee, to be absent on annual leave for a day, or other specific period of time, and the time expires with Saturday or a day preceding a legal holiday, the Sunday or legal holiday will not be charged against the annual leave of the clerk or other employee, nor will any deduction of pay be made on account of absence on the said Sunday or legal holiday, provided the clerk or other employee returns to duty on the day following the Sunday or legal holiday.

65. Sunday or Holiday Absence Without Pay.—Where a clerk or other employee, not entitled to leave with pay, is absent without permission, pay should be deducted for each day's absence, including Sundays and legal holidays.

66. Sunday Pay of Per Diem Employees.—Per diem employees will not receive pay for Sundays unless such service is necessary and performed, in which case the service must be certified to on the account by the supervising official.

67. Legal Holiday Pay of Per Diem Employees.—Per diem employees holding *permanent* appointments will

receive pay for legal holidays, but temporary per diem employees and those whose appointments read "For days actually employed" must perform service in order to receive pay for legal holidays. Per diem employees serving at stations outside the United States are not entitled to pay for legal holidays unless their contracts specifically provide for such pay, or they actually perform service on such days.

68. Accounts for Services.—All accounts for services must contain the following data:

(a) *Date of Appointment.*—The date of appointment under which service is rendered must be given. In case of promotion or reduction in grade, involving a change in rate of compensation, reference should be made to both appointments. In case of transfer from one bureau or division to another, involving a change of official title or a change of duties, and necessitating payments from different appropriations, separate accounts should be made.

(b) *Period of Service.*—The exact period of service should be stated with inclusive dates. If the salary be at an annual or monthly rate, Sundays will be included in the period of service, but "per diem" employees will be paid only for days actually employed. Permanent per diem employees are, however, entitled to receive pay without rendering service for legal holidays, viz, January 1, February 22, May 30, July 4, Labor Day (first Monday of September), Thanksgiving Day, and December 25. Employees whose appointments read that compensation will be made at a per diem rate "for days actually employed" are not entitled to compensation for legal holidays unless service be performed on those days.

(c) *Correctness of Service Voucher Certified.*—The correctness of every service voucher as to the period of service and the actual performance thereof must be established by the certificate of the head of bureau, chief clerk, chief of division, superintendent, foreman, official in charge of station, or other person having immediate supervision of the service therein set forth.

SALARY TABLES.



Days.	\$300	\$360	\$400	\$420
1.....	\$0.83	\$1.00	\$1.11	\$1.17
2.....	1.67	2.00	2.22	2.33
3.....	2.50	3.00	3.33	3.50
4.....	3.33	4.00	4.44	4.67
5.....	4.17	5.00	5.56	5.83
6.....	5.00	6.00	6.67	7.00
7.....	5.83	7.00	7.78	8.17
8.....	6.67	8.00	8.89	9.33
9.....	7.50	9.00	10.00	10.50
10.....	8.33	10.00	11.11	11.67
11.....	9.17	11.00	12.22	12.83
12.....	10.00	12.00	13.33	14.00
13.....	10.83	13.00	14.44	15.17
14.....	11.67	14.00	15.56	16.33
15.....	12.50	15.00	16.67	17.50
16.....	13.33	16.00	17.78	18.67
17.....	14.17	17.00	18.89	19.83
18.....	15.00	18.00	20.00	21.00
19.....	15.83	19.00	21.11	22.17
20.....	16.67	20.00	22.22	23.33
21.....	17.50	21.00	23.33	24.50
22.....	18.33	22.00	24.44	25.67
23.....	19.17	23.00	25.56	26.83
24.....	20.00	24.00	26.67	28.00
25.....	20.83	25.00	27.78	29.17
26.....	21.67	26.00	28.89	30.33
27.....	22.50	27.00	30.00	31.50
28.....	23.33	28.00	31.11	32.67
29.....	24.17	29.00	32.22	33.83
30.....	25.00	30.00	33.33	35.00
31.....				

Months.	\$300	\$360	\$400	\$420
January.....	\$25.00	\$30.00	\$33.33	\$35.00
February.....	25.00	30.00	33.33	35.00
March.....	25.00	30.00	33.34	35.00
April.....	25.00	30.00	33.33	35.00
May.....	25.00	30.00	33.33	35.00
June.....	25.00	30.00	33.34	35.00
July.....	25.00	30.00	33.33	35.00
August.....	25.00	30.00	33.33	35.00
September.....	25.00	30.00	33.34	35.00
October.....	25.00	30.00	33.33	35.00
November.....	25.00	30.00	33.33	35.00
December.....	25.00	30.00	33.34	35.00
Yearly salary..	300.00	360.00	400.00	420.00

Days.	\$450	\$480	\$500	\$540
1.....	\$1.25	\$1.33	\$1.39	\$1.50
2.....	2.50	2.67	2.78	3.00
3.....	3.75	4.00	4.17	4.50
4.....	5.00	5.33	5.56	6.00
5.....	6.25	6.67	6.94	7.50
6.....	7.50	8.00	8.33	9.00
7.....	8.75	9.33	9.72	10.50
8.....	10.00	10.67	11.11	12.00
9.....	11.25	12.00	12.50	13.50
10.....	12.50	13.33	13.89	15.00
11.....	13.75	14.67	15.28	16.50
12.....	15.00	16.00	16.67	18.00
13.....	16.25	17.33	18.06	19.50
14.....	17.50	18.67	19.44	21.00
15.....	18.75	20.00	20.83	22.50
16.....	20.00	21.33	22.22	24.00
17.....	21.25	22.67	23.61	25.50
18.....	22.50	24.00	25.00	27.00
19.....	23.75	25.33	26.39	28.50
20.....	25.00	26.67	27.78	30.00
21.....	26.25	28.00	29.17	31.50
22.....	27.50	29.33	30.56	33.00
23.....	28.75	30.67	31.94	34.50
24.....	30.00	32.00	33.33	36.00
25.....	31.25	33.33	34.72	37.50
26.....	32.50	34.67	36.11	39.00
27.....	33.75	36.00	37.50	40.50
28.....	35.00	37.33	38.89	42.00
29.....	36.25	38.67	40.28	43.50
30.....	37.50	40.00	41.67	45.00
31.....	.....	.....	.....	.....
Months.	\$450	\$480	\$500	\$540
January.....	\$37.50	\$40.00	\$41.66	\$45.00
February.....	37.50	40.00	41.67	45.00
March.....	37.50	40.00	41.67	45.00
April.....	37.50	40.00	41.66	45.00
May.....	37.50	40.00	41.67	45.00
June.....	37.50	40.00	41.67	45.00
July.....	37.50	40.00	41.66	45.00
August.....	37.50	40.00	41.67	45.00
September.....	37.50	40.00	41.67	45.00
October.....	37.50	40.00	41.66	45.00
November.....	37.50	40.00	41.67	45.00
December.....	37.50	40.00	41.67	45.00
Yearly salary...	450.00	480.00	500.00	540.00

Days.	\$600	\$660	\$700	\$720
1.....	\$1.67	\$1.83	\$1.94	\$2.00
2.....	3.33	3.67	3.89	4.00
3.....	5.00	5.50	5.83	6.00
4.....	6.67	7.33	7.78	8.00
5.....	8.33	9.17	9.72	10.00
6.....	10.00	11.00	11.67	12.00
7.....	11.67	12.83	13.61	14.00
8.....	13.33	14.67	15.56	16.00
9.....	15.00	16.50	17.50	18.00
10.....	16.67	18.33	19.44	20.00
11.....	18.33	20.17	21.39	22.00
12.....	20.00	22.00	23.33	24.00
13.....	21.67	23.83	25.28	26.00
14.....	23.33	25.67	27.22	28.00
15.....	25.00	27.50	29.17	30.00
16.....	26.67	29.33	31.11	32.00
17.....	28.33	31.17	33.06	34.00
18.....	30.00	33.00	35.00	36.00
19.....	31.67	34.83	36.94	38.00
20.....	33.33	36.67	38.89	40.00
21.....	35.00	38.50	40.83	42.00
22.....	36.67	40.33	42.78	44.00
23.....	38.33	42.17	44.72	46.00
24.....	40.00	44.00	46.67	48.00
25.....	41.67	45.83	48.61	50.00
26.....	43.33	47.67	50.56	52.00
27.....	45.00	49.50	52.50	54.00
28.....	46.67	51.33	54.44	56.00
29.....	48.33	53.17	56.39	58.00
30.....	50.00	55.00	58.33	60.00
31.....				
Months.	\$600	\$660	\$700	\$720
January.....	\$50.00	\$55.00	\$58.33	\$60.00
February.....	50.00	55.00	58.33	60.00
March.....	50.00	55.00	58.34	60.00
April.....	50.00	55.00	58.33	60.00
May.....	50.00	55.00	58.33	60.00
June.....	50.00	55.00	58.34	60.00
July.....	50.00	55.00	58.33	60.00
August.....	50.00	55.00	58.33	60.00
September.....	50.00	55.00	58.34	60.00
October.....	50.00	55.00	58.33	60.00
November.....	50.00	55.00	58.33	60.00
December.....	50.00	55.00	58.34	60.00
Yearly salary..	600.00	660.00	700.00	720.00

Days.	\$750	\$800	\$840	\$900
1.....	\$2.08	\$2.22	\$2.33	\$2.50
2.....	4.17	4.44	4.67	5.00
3.....	6.25	6.67	7.00	7.50
4.....	8.33	8.89	9.33	10.00
5.....	10.42	11.11	11.67	12.50
6.....	12.50	13.33	14.00	15.00
7.....	14.58	15.56	16.33	17.50
8.....	16.67	17.78	18.67	20.00
9.....	18.75	20.00	21.00	22.50
10.....	20.83	22.22	23.33	25.00
11.....	22.92	24.44	25.67	27.50
12.....	25.00	26.67	28.00	30.00
13.....	27.08	28.89	30.33	32.50
14.....	29.17	31.11	32.67	35.00
15.....	31.25	33.33	35.00	37.50
16.....	33.33	35.56	37.33	40.00
17.....	35.42	37.78	39.67	42.50
18.....	37.50	40.00	42.00	45.00
19.....	39.58	42.22	44.33	47.50
20.....	41.67	44.44	46.67	50.00
21.....	43.75	46.67	49.00	52.50
22.....	45.83	48.89	51.33	55.00
23.....	47.92	51.11	53.67	57.50
24.....	50.00	53.33	56.00	60.00
25.....	52.08	55.56	58.33	62.50
26.....	54.17	57.78	60.67	65.00
27.....	56.25	60.00	63.00	67.50
28.....	58.33	62.22	65.33	70.00
29.....	60.42	64.44	67.67	72.50
30.....	62.50	66.67	70.00	75.00
31.....	.....	.....	.....	.....
Months.	\$750	\$800	\$840	\$900
January.....	\$62.50	\$66.66	\$70.00	\$75.00
February.....	62.50	66.67	70.00	75.00
March.....	62.50	66.67	70.00	75.00
April.....	62.50	66.66	70.00	75.00
May.....	62.50	66.67	70.00	75.00
June.....	62.50	66.67	70.00	75.00
July.....	62.50	66.66	70.00	75.00
August.....	62.50	66.67	70.00	75.00
September.....	62.50	66.67	70.00	75.00
October.....	62.50	66.66	70.00	75.00
November.....	62.50	66.67	70.00	75.00
December.....	62.50	66.67	70.00	75.00
Yearly salary...	750.00	800.00	840.00	900.00

Days.	\$960	\$1,000	\$1,050	\$1,080
1.....	\$2.67	\$2.78	\$2.92	\$3.00
2.....	5.33	5.56	5.83	6.00
3.....	8.00	8.33	8.75	9.00
4.....	10.67	11.11	11.67	12.00
5.....	13.33	13.89	14.58	15.00
6.....	16.00	16.67	17.50	18.00
7.....	18.67	19.44	20.42	21.00
8.....	21.33	22.22	23.33	24.00
9.....	24.00	25.00	26.25	27.00
10.....	26.67	27.78	29.17	30.00
11.....	29.33	30.56	32.08	33.00
12.....	32.00	33.33	35.00	36.00
13.....	34.67	36.11	37.92	39.00
14.....	37.33	38.89	40.83	42.00
15.....	40.00	41.67	43.75	45.00
16.....	42.67	44.44	46.67	48.00
17.....	45.33	47.22	49.58	51.00
18.....	48.00	50.00	52.50	54.00
19.....	50.67	52.78	55.42	57.00
20.....	53.33	55.56	58.33	60.00
21.....	56.00	58.33	61.25	63.00
22.....	58.67	61.11	64.17	66.00
23.....	61.33	63.89	67.08	69.00
24.....	64.00	66.67	70.00	72.00
25.....	66.67	69.44	72.92	75.00
26.....	69.33	72.22	75.83	78.00
27.....	72.00	75.00	78.75	81.00
28.....	74.67	77.78	81.67	84.00
29.....	77.33	80.56	84.58	87.00
30.....	80.00	83.33	87.50	90.00
31.....				
Months.	\$960	\$1,000	\$1,050	\$1,080
January.....	\$80.00	\$83.33	\$87.50	\$90.00
February.....	80.00	83.33	87.50	90.00
March.....	80.00	83.34	87.50	90.00
April.....	80.00	83.33	87.50	90.00
May.....	80.00	83.33	87.50	90.00
June.....	80.00	83.34	87.50	90.00
July.....	80.00	83.33	87.50	90.00
August.....	80.00	83.33	87.50	90.00
September.....	80.00	83.34	87.50	90.00
October.....	80.00	83.33	87.50	90.00
November.....	80.00	83.33	87.50	90.00
December.....	80.00	83.34	87.50	90.00
Yearly salary...	960.00	1,000.00	1,050.00	1,080.00

Days.	\$1,100	\$1,200	\$1,300	\$1,400
1.....	\$3.06	\$3.33	\$3.61	\$3.89
2.....	6.11	6.67	7.22	7.78
3.....	9.17	10.00	10.83	11.67
4.....	12.22	13.33	14.44	15.56
5.....	15.28	16.67	18.06	19.44
6.....	18.33	20.00	21.67	23.33
7.....	21.39	23.33	25.28	27.22
8.....	24.44	26.67	28.89	31.11
9.....	27.50	30.00	32.50	35.00
10.....	30.56	33.33	36.11	38.89
11.....	33.61	36.67	39.72	42.78
12.....	36.67	40.00	43.33	46.67
13.....	39.72	43.33	46.94	50.56
14.....	42.78	46.67	50.56	54.44
15.....	45.83	50.00	54.17	58.33
16.....	48.89	53.33	57.78	62.22
17.....	51.94	56.67	61.39	66.11
18.....	55.00	60.00	65.00	70.00
19.....	58.06	63.33	68.61	73.89
20.....	61.11	66.67	72.22	77.78
21.....	64.17	70.00	75.83	81.67
22.....	67.22	73.33	79.44	85.56
23.....	70.28	76.67	83.06	89.44
24.....	73.33	80.00	86.67	93.33
25.....	76.39	83.33	90.28	97.22
26.....	79.44	86.67	93.89	101.11
27.....	82.50	90.00	97.50	105.00
28.....	85.56	93.33	101.11	108.89
29.....	88.61	96.67	104.72	112.78
30.....	91.67	100.00	108.33	116.67
31.....				
Months.	\$1,100	\$1,200	\$1,300	\$1,400
January.....	\$91.66	\$100.00	\$108.33	\$116.66
February.....	91.67	100.00	108.33	116.67
March.....	91.67	100.00	108.34	116.67
April.....	91.66	100.00	108.33	116.66
May.....	91.67	100.00	108.33	116.67
June.....	91.67	100.00	108.34	116.67
July.....	91.66	100.00	108.33	116.66
August.....	91.67	100.00	108.33	116.67
September.....	91.67	100.00	108.34	116.67
October.....	91.66	100.00	108.33	116.66
November.....	91.67	100.00	108.33	116.67
December.....	91.67	100.00	108.34	116.67
Yearly salary ..	1,100.00	1,200.00	1,300.00	1,400.00

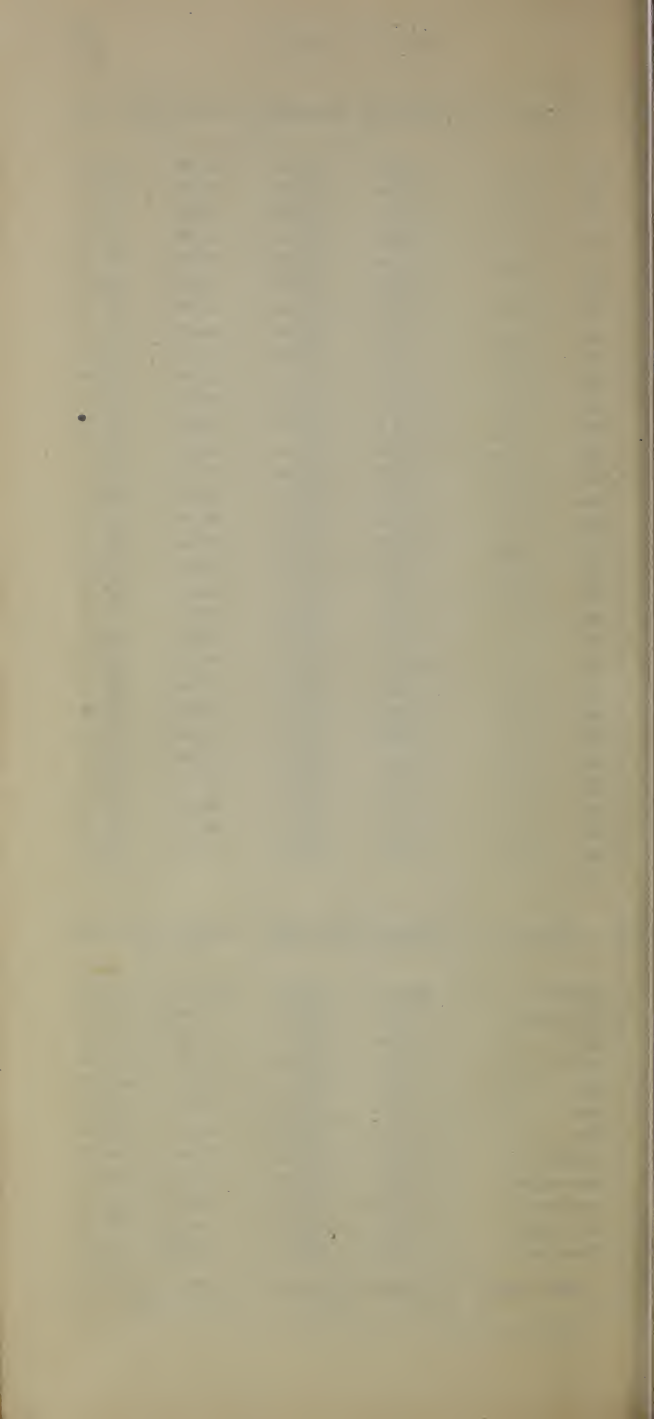
Days.	\$1,500	\$1,600	\$1,700	\$1,800
1.....	\$4.17	\$4.44	\$4.72	\$5.00
2.....	8.33	8.88	9.44	10.00
3.....	12.50	13.33	14.17	15.00
4.....	16.67	17.78	18.89	20.00
5.....	20.83	22.22	23.61	25.00
6.....	25.00	26.67	28.33	30.00
7.....	29.17	31.11	33.06	35.00
8.....	33.33	35.56	37.78	40.00
9.....	37.50	40.00	42.50	45.00
10.....	41.67	44.44	47.22	50.00
11.....	45.83	48.89	51.94	55.00
12.....	50.00	53.33	56.67	60.00
13.....	54.17	57.78	61.39	65.00
14.....	58.33	62.22	66.11	70.00
15.....	62.50	66.67	70.83	75.00
16.....	66.67	71.11	75.56	80.00
17.....	70.83	75.56	80.28	85.00
18.....	75.00	80.00	85.00	90.00
19.....	79.17	84.44	89.72	95.00
20.....	83.33	88.89	94.44	100.00
21.....	87.50	93.33	99.17	105.00
22.....	91.67	97.78	103.89	110.00
23.....	95.83	102.22	108.61	115.00
24.....	100.00	106.67	113.33	120.00
25.....	104.17	111.11	118.06	125.00
26.....	108.33	115.56	122.78	130.00
27.....	112.50	120.00	127.50	135.00
28.....	116.67	124.44	132.22	140.00
29.....	120.83	128.89	136.94	145.00
30.....	125.00	133.33	141.67	150.00
31.....				
Months.	\$1,500	\$1,600	\$1,700	\$1,800
January.....	\$125.00	\$133.33	\$141.66	\$150.00
February.....	125.00	133.33	141.67	150.00
March.....	125.00	133.34	141.67	150.00
April.....	125.00	133.33	141.66	150.00
May.....	125.00	133.33	141.67	150.00
June.....	125.00	133.34	141.67	150.00
July.....	125.00	133.33	141.66	150.00
August.....	125.00	133.33	141.67	150.00
September.....	125.00	133.34	141.67	150.00
October.....	125.00	133.33	141.66	150.00
November.....	125.00	133.33	141.67	150.00
December.....	125.00	133.34	141.67	150.00
Yearly salary..	1,500.00	1,600.00	1,700.00	1,800.00

Days.	\$1,900	\$2,000	\$2,100	\$2,200
1.....	\$5.28	\$5.56	\$5.83	\$6.11
2.....	10.56	11.11	11.67	12.22
3.....	15.83	16.67	17.50	18.33
4.....	21.11	22.22	23.33	24.44
5.....	26.39	27.78	29.17	30.56
6.....	31.67	33.33	35.00	36.67
7.....	36.94	38.89	40.83	42.78
8.....	42.22	44.44	46.67	48.89
9.....	47.50	50.00	52.50	55.00
10.....	52.78	55.56	58.33	61.11
11.....	58.06	61.11	64.17	67.22
12.....	63.33	66.67	70.00	73.33
13.....	68.61	72.22	75.83	79.44
14.....	73.89	77.78	81.67	85.56
15.....	79.17	83.33	87.50	91.67
16.....	84.44	88.89	93.33	97.78
17.....	89.72	94.44	99.17	103.89
18.....	95.00	100.00	105.00	110.00
19.....	100.28	105.56	110.83	116.11
20.....	105.56	111.11	116.67	122.22
21.....	110.83	116.67	122.50	128.33
22.....	116.11	122.22	128.33	134.44
23.....	121.39	127.78	134.17	140.56
24.....	126.67	133.33	140.00	146.67
25.....	131.94	138.89	145.83	152.78
26.....	137.22	144.44	151.67	158.89
27.....	142.50	150.00	157.50	165.00
28.....	147.78	155.56	163.33	171.11
29.....	153.06	161.11	169.17	177.22
30.....	158.33	166.67	175.00	183.33
31.....				
Months.	\$1,900	\$2,000	\$2,100	\$2,200
January.....	\$158.33	\$166.66	\$175.00	\$183.33
February.....	158.33	166.67	175.00	183.33
March.....	158.34	166.67	175.00	183.34
April.....	158.33	166.66	175.00	183.33
May.....	158.33	166.67	175.00	183.33
June.....	158.34	166.67	175.00	183.34
July.....	158.33	166.66	175.00	183.33
August.....	158.33	166.67	175.00	183.33
September.....	158.34	166.67	175.00	183.34
October.....	158.33	166.66	175.00	183.33
November.....	158.33	166.67	175.00	183.33
December.....	158.34	166.67	175.00	183.34
Yearly salary..	1,900.00	2,000.00	2,100.00	2,200.00

Days.	\$2,300	\$2,400	\$2,500	\$2,600
1.....	\$6.39	\$6.67	\$6.94	\$7.22
2.....	12.78	13.33	13.89	14.44
3.....	19.17	20.00	20.83	21.67
4.....	25.56	26.67	27.78	28.89
5.....	31.94	33.33	34.72	36.11
6.....	38.33	40.00	41.67	43.33
7.....	44.72	46.67	48.61	50.56
8.....	51.11	53.33	55.56	57.78
9.....	57.50	60.00	62.50	65.00
10.....	63.89	66.67	69.44	72.22
11.....	70.28	73.33	76.39	79.44
12.....	76.67	80.00	83.33	86.67
13.....	83.06	86.67	90.28	93.89
14.....	89.44	93.33	97.22	101.11
15.....	95.83	100.00	104.17	108.33
16.....	102.22	106.67	111.11	115.56
17.....	108.61	113.33	118.06	122.78
18.....	115.00	120.00	125.00	130.00
19.....	121.39	126.67	131.94	137.22
20.....	127.78	133.33	138.89	144.44
21.....	134.17	140.00	145.83	151.67
22.....	140.56	146.67	152.78	158.89
23.....	146.94	153.33	159.72	166.11
24.....	153.33	160.00	166.67	173.33
25.....	159.72	166.67	173.61	180.56
26.....	166.11	173.33	180.56	187.78
27.....	172.50	180.00	187.50	195.00
28.....	178.89	186.67	194.44	202.22
29.....	185.28	193.33	201.39	209.44
30.....	191.67	200.00	208.33	216.67
31.....				
Months.	\$2,300	\$2,400	\$2,500	\$2,600
January.....	\$191.66	\$200.00	\$208.33	\$216.66
February.....	191.67	200.00	208.33	216.67
March.....	191.67	200.00	208.34	216.67
April.....	191.66	200.00	208.33	216.66
May.....	191.67	200.00	208.33	216.67
June.....	191.67	200.00	208.34	216.67
July.....	191.66	200.00	208.33	216.66
August.....	191.67	200.00	208.33	216.67
September.....	191.67	200.00	208.34	216.67
October.....	191.66	200.00	208.33	216.66
November.....	191.67	200.00	208.33	216.67
December.....	191.67	200.00	208.34	216.67
Yearly salary...	2,300.00	2,400.00	2,500.00	2,600.00

Days.	\$2,700	\$2,750	\$2,900	\$3,000
1.....	\$7.50	\$7.64	\$8.06	\$8.33
2.....	15.00	15.28	16.11	16.67
3.....	22.50	22.92	24.17	25.00
4.....	30.00	30.56	32.22	33.33
5.....	37.50	38.19	40.28	41.67
6.....	45.00	45.83	48.33	50.00
7.....	52.50	53.47	56.39	58.33
8.....	60.00	61.11	64.44	66.67
9.....	67.50	68.75	72.50	75.00
10.....	75.00	76.39	80.56	83.33
11.....	82.50	84.03	88.61	91.67
12.....	90.00	91.67	96.67	100.00
13.....	97.50	99.31	104.72	108.33
14.....	105.00	106.94	112.78	116.67
15.....	112.50	114.58	120.83	125.00
16.....	120.00	122.22	128.89	133.33
17.....	127.50	129.86	136.94	141.67
18.....	135.00	137.50	145.00	150.00
19.....	142.50	145.14	153.06	158.33
20.....	150.00	152.78	161.11	166.67
21.....	157.50	160.42	169.17	175.00
22.....	165.00	168.06	177.22	183.33
23.....	172.50	175.69	185.28	191.67
24.....	180.00	183.33	193.33	200.00
25.....	187.50	190.97	201.39	208.33
26.....	195.00	198.61	209.44	216.67
27.....	202.50	206.25	217.50	225.00
28.....	210.00	213.89	225.56	233.33
29.....	217.50	221.53	233.61	241.67
30.....	225.00	229.17	241.67	250.00
31.....				
Months.	\$2,700	\$2,750	\$2,900	\$3,000
January.....	\$225.00	\$229.16	\$241.66	\$250.00
February.....	225.00	229.17	241.67	250.00
March.....	225.00	229.17	241.67	250.00
April.....	225.00	229.16	241.66	250.00
May.....	225.00	229.17	241.67	250.00
June.....	225.00	229.17	241.67	250.00
July.....	225.00	229.16	241.66	250.00
August.....	225.00	229.17	241.67	250.00
September.....	225.00	229.17	241.67	250.00
October.....	225.00	229.16	241.66	250.00
November.....	225.00	229.17	241.67	250.00
December.....	225.00	229.17	241.67	250.00
Yearly salary...	2,700.00	2,750.00	2,900.00	3,000.00

Days.	\$3,500	\$4,000	\$4,500	\$5,000
1	\$9.72	\$11.11	\$12.50	\$13.89
2	19.44	22.22	25.00	27.78
3	29.17	33.33	37.50	41.67
4	38.89	44.44	50.00	55.56
5	48.61	55.56	62.50	69.44
6	58.33	66.67	75.00	83.33
7	68.06	77.78	87.50	97.22
8	77.78	88.89	100.00	111.11
9	87.50	100.00	112.50	125.00
10	97.22	111.11	125.00	138.89
11	106.94	122.22	137.50	152.78
12	116.67	133.33	150.00	166.67
13	126.39	144.44	162.50	180.56
14	136.11	155.56	175.00	194.44
15	145.83	166.67	187.50	208.33
16	155.56	177.78	200.00	222.22
17	165.28	188.89	212.50	236.11
18	175.00	200.00	225.00	250.00
19	184.72	211.11	237.50	263.89
20	194.44	222.22	250.00	277.78
21	204.17	233.33	262.50	291.67
22	213.89	244.44	275.00	305.56
23	223.61	255.56	287.50	319.44
24	233.33	266.67	300.00	333.33
25	243.06	277.78	312.50	347.22
26	252.78	288.89	325.00	361.11
27	262.50	300.00	337.50	375.00
28	272.22	311.11	350.00	388.89
29	281.94	322.22	362.50	402.78
30	291.67	333.33	375.00	416.67
31				
Months.	\$3,500	\$4,000	\$4,500	\$5,000
January	\$291.66	\$333.33	\$375.00	\$416.66
February	291.67	333.33	375.00	416.67
March	291.67	333.34	375.00	416.67
April	291.66	333.33	375.00	416.66
May	291.67	333.33	375.00	416.67
June	291.67	333.34	375.00	416.67
July	291.66	333.33	375.00	416.66
August	291.67	333.33	375.00	416.67
September	291.67	333.34	375.00	416.67
October	291.66	333.33	375.00	416.66
November	291.67	333.33	375.00	416.67
December	291.67	333.34	375.00	416.67
Yearly salary ..	3,500.00	4,000.00	4,500.00	5,000.00



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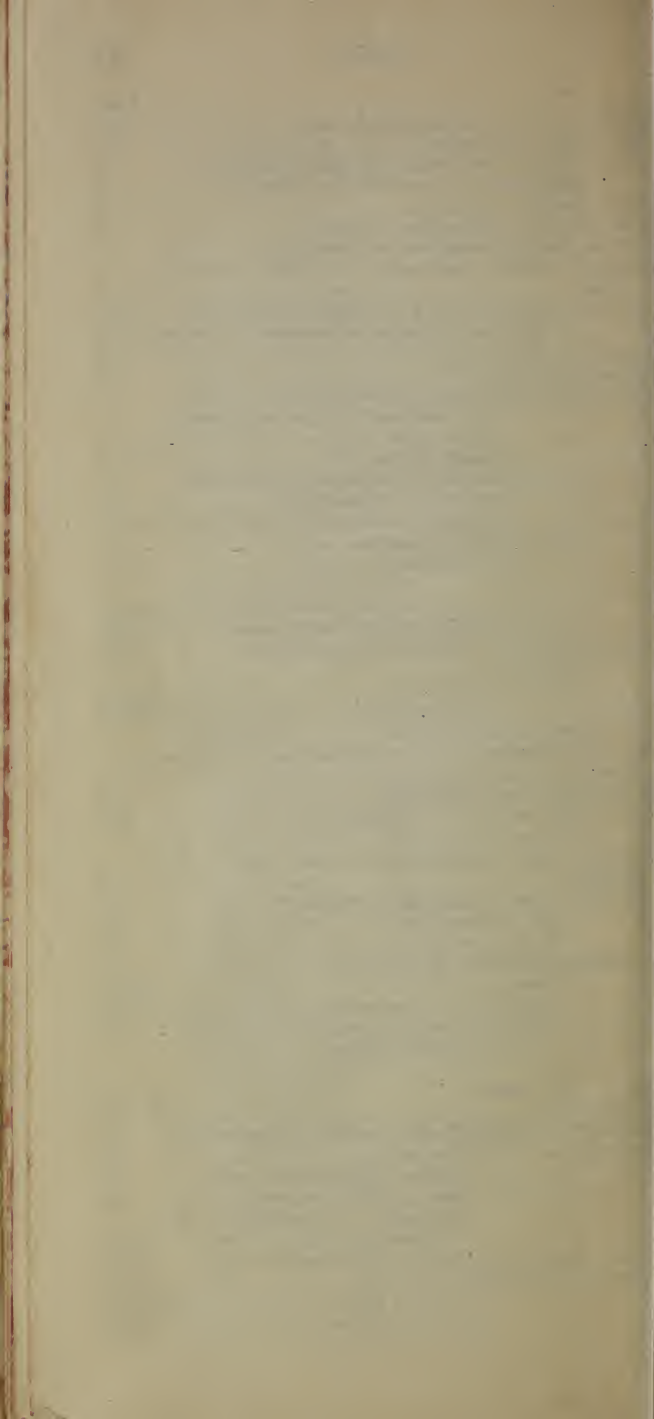
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DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY,
Washington, August 1, 1914.

MEMORANDUM NO. 101.

Amending Paragraph 15 of the Fiscal Regulations.

PER DIEM IN LIEU OF SUBSISTENCE.

Paragraph 15 of the Fiscal Regulations, as amended by memorandum No. 64, January 28, 1914, is hereby further amended so as to read as follows, effective this day:

15. *Per diem in lieu of subsistence.*—Officers or employees of the Department of Agriculture engaged in field work or traveling on official business outside of the District of Columbia, and away from their designated posts of duty, may receive a per diem allowance in lieu of subsistence. The rates which may be allowed—not to exceed \$4 per diem—will be fixed by the Secretary on the recommendation of the chief of the branch of the Department in which the officer or employee is employed, giving consideration to the character of the duties to be performed and the section of the country to be traveled.

Officers and employees authorized to receive per diem allowances will not be reimbursed, in addition, for meals, lodging, fees to hotel employees, waiter fees, bath, laundry, or other subsistence expenses; but, in addition to the per diem allowance, may be reimbursed for expenses necessarily incurred for railroad and steamboat fares, sleeping berth, state-room on steamboats, seats in parlor or chair cars, street-car, transfer-coach, and omnibus fares, transfer of baggage between depots and hotels, livery hire, stage fare, and other means of conveyance between points not accessible by railroad, and other expenses of transportation.

Per diem allowance in lieu of subsistence under this regulation will be subject to the following rules:

(1) In computing the per diem allowance for fractional parts of a day, the day will be considered as con-

sisting of four equal parts, corresponding to breakfast, dinner, supper, and lodging; and for each such fractional part of the day for which expenses are incurred one-fourth of the per diem allowance will be granted. In traveling by railroad or ship, when the expense for berth in sleeping car or stateroom is paid by the Government, the per diem allowance will not be reduced by reason thereof.

(2) Officers or employees taking annual leave on Monday, or returning from annual leave on Monday, who may claim a per diem allowance for the preceding Sunday will be required to show affirmatively the performance of official duties on that Sunday, and the place where such duties were performed.

(3) Letters of authorization may designate certain cities in which unusually high hotel rates prevail, and provide that the per diem rate, of \$3 or less, specified in the letters of authorization shall be increased \$1 per day in each of the cities. In computing the per diem allowance at the higher rate in these cities, the day will be considered as consisting of four equal parts, corresponding to breakfast, dinner, supper, and lodging, and for each such fractional part of the day for which expenses are incurred in these cities one-fourth of the per diem allowance at the higher rate will be granted.

(4) For days on which an officer or employee is in a camp or other place where meals are furnished by the Government, or on a ship on which the transportation charge includes meals, he may, under authority from the chief of his bureau, be allowed actual expenses incurred on such days, or a fractional per diem for those parts of the day during which he was placed at personal expense for meals or lodging.

D. F. HOUSTON,
Secretary.

